

REPORT



MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1876-77



Calcutta:

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1878.

FINANCIAL DEPARTMENT.

MUNICIPAL—No. 2998.

CALCUTTA, { DATED THE 20TH JULY } 1878.
 { ISSUED THE JULY }

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1-27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal during the Financial year 1876-77, together with classified statements showing the income and expenditure of the Municipalities, Unions, and Stations for that year, prepared in accordance with the instructions contained in letter No. 2-81, dated the 8th August 1876, from the same Department.

2. *Calcutta Municipality.*—The administration of the Calcutta Municipality during the greater part of the year 1876 was in the hands of the Justices appointed under the old law. The new Corporation, as constituted by Act IV (B.C.) of 1876, came into existence in the month of October of that year. The Corporation is composed of 72 Commissioners, of whom 48 are elected and 24 appointed by Government. The Chairman and Vice-Chairman are also Commissioners *ex-officio*. The elections were held on the 1st September 1876. There was no contest in 8 out of the 18 wards, but the Hindoo inhabitants, who were induced by active canvass to come forward to vote, took a more active part, though probably no greater interest in the proceedings than any other class of the community, as will be seen from the following table:—

Sect or Nationality.	Number of persons qualified for election.	Number of persons who appeared for registration as being qualified for election.	Numbers qualified to vote.	Number who appeared for registration as qualified to vote.
Hindoos	4,008	368	8,917	4,556
Mahomedans	527	27	1,290	289
Europeans and Eurasians	1,612	60	2,228	186
Others	673	...	1,033	12

Many of the ablest and most useful members of the old Municipality shrank from undertaking a public canvass—a proceeding not unnaturally distasteful to many native gentlemen and entirely opposed to native feeling. Nearly all the European members avoided candidature, and showed an unwillingness to serve even as nominated members. At the present time it is found impossible to induce European gentlemen to join the Municipality, and the result is that the administration of the capital of India is rapidly passing into the hands of such of the native inhabitants as care to undertake a canvass, and of the 24 Government nominees who, if the present disinclination of the European inhabitants to serve continues, will before long also be entirely native. This result of the attempt to introduce what is miscalled a representative system of administration into the town is much to be deplored, but was precisely what was

foreseen by the opponents of the system. The office of the Chairman of the Corporation was held by Sir Stuart Hogg from the 1st January to the 13th November 1876, and from that date to the close of the year by the present Officiating Chairman, Mr. C. T. Metcalfe.

3. *Finance.*—The total ordinary income of the Municipality for the town of Calcutta during the year 1876-77, as will be seen from the Statement No. 1 hereto annexed, amounted to Rs. 28,56,929. Of this sum, Rs. 20,31,850 were realized from the rate levied on houses and lands, property, and from the police, water, and lighting rates. The receipts on account of licenses on professions, trades, and callings amounted to Rs. 2,52,980, and those from taxes on carriages, horses, carts, and hackeries to Rs. 1,64,247. The balance, Rs. 4,07,852, was made up of miscellaneous items, such as rent of markets, fines, and receipts on account of conservancy and slaughter-houses. The balance of the previous year was Rs. 9,86,034. The aggregate amount at the disposal of the Commissioners was therefore Rs. 38,42,963.

4. The expenditure of the year amounted to Rs. 28,98,445, and was incurred under the following heads:—

	Rs.
Interest on and repayment of debt	10,40,947
Establishment and collection charges	3,10,921
Conservancy and cleansing	2,12,885
Police	3,51,555
Lighting	2,20,731
Construction and maintenance of roads	3,42,670
Water-supply	1,93,100
Sanitary and Charitable Institutions	24,052
Watering of roads	38,746
Buildings	28,079
Drainage works	37,057
Miscellaneous, including registration of births and deaths	97,702
Total	28,98,445

Total receipts	Rs. 38,42,963
Total expenditure	28,98,445
Balance	9,44,518

Deducting this sum from the total receipts, there remained at the close of the year under review a balance of Rs. 9,44,518 as shown in the margin.

5. *Capital Account.*—The receipts on capital account amounted to Rs. 4,78,820 and consisted of the following items:—

	Rs.
Loan from Government for extension of drainage	2,39,400
Ditto ditto for additional filters	1,45,000
Sale of surplus lands	43,948
Miscellaneous	28,303
	4,56,651
Contribution from revenue for re-payment of market loan	22,169
	4,78,820

Store and Advance Account—

The net receipts under store and advance accounts amounted to	2,37,246
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The expenditure under Capital account was Rs. 6,23,095 debitable to the following heads:—

	Rs.
Drainage works	1,99,478
Purchase of land for new roads and drainage	2,74,782
Construction of new filters at Pultah	1,13,576
Additions to markets	12,757
Ditto to office building	233
	6,00,920
Re-payment of market loan	22,169
Total	6,23,095

8. *Loans.*—The total loan liabilities of the Corporation at the close of the year 1876 amounted to Rs. 1,50,67,395, bearing annual interest amounting to Rs. 7,34,269, and involving an annual contribution of Rs. 2,76,908 to the Sinking Fund, and of Rs. 23,178 for re-payment of the market loan. On the 31st December 1876, the total amount at the credit of the Sinking Fund was Rs. 23,57,592, and the total amount re-paid in liquidation of the market loan of Rs. 13,00,000 was Rs. 77,605, thus reducing the loan to Rs. 12,22,395.

9. *Collection of Rates.*—The collecting agency was during the year placed on a new footing. Salaried collectors, with a subordinate establishment of municipal servants, were substituted for a collector who was paid by commission, and who made his own arrangements for collecting the rates. Under the new law, which came into force on the 1st July, the police and lighting-rates became payable in advance, so that the demand for the year on account of these rates included five quarters instead of four. Although the demand was thus enhanced, and in spite of some difficulty arising from the new practice of charging the water-rate, now payable by occupiers and not by owners of premises, in the same bill with the police and lighting-rates, the collections under these heads were satisfactory. They amounted in both cases to 88 per cent. of the demand, as against 87 per cent. realized in 1875. The house-rate assessment was one per cent. lower than in the previous year. Under this head also the collections were one per cent. on the demand in excess of the amount realized in 1875. The collections of the water-rate were less satisfactory, as under the new law the rate is ordinarily leviable from occupiers, and not from owners as before, and some difficulty has been found in realizing the rate due from occupiers who have vacated premises, leaving the public demand unsatisfied. Under section 99, too, the municipality can only require the owner to pay one-fourth of the water-rate recognized as his share when the premises have been unoccupied during an entire quarter. When, therefore, premises happen to have been occupied for any part of the quarter, and unoccupied for the remainder, no portion of the occupier's share of the water-rate at all can be realized from the owners for the period of vacancy.

10. *Roads.*—The cost of the repair of roads exceeded the budget estimate of Rs. 3,00,000 by Rs. 20,380. This was owing to the postponement of the drainage works for 1875-76 till after the year 1876 had commenced. The result was that some of the operations had to be conducted in the rains, and the cost of road-scraping was considerably enhanced. The greater part of the stone metal used was obtained from the Rajmehar quarries. This indigenous stone has been found to be better adapted for resistance to heavy traffic than imported stone ballast.

11. *Water-supply.*—The daily average number of gallons of filtered water supplied to the town was 6,541,154, an increase of 335,612 gallons over the daily average of the previous year. Of the four additional filters at Pultah, for which the Government last year sanctioned a loan of Rs. 1,45,000, three have been completed since the close of the year. The supply was extended to 705 additional houses, and two hydrants were placed near the river-bank for the supply of the shipping. The quality of the water supplied was excellent.

12. *Drainage.*—Three-quarters of a mile of brick sewers and ten miles of stone sewers were laid down during the year. The construction of a mile more of masonry sewer will complete the drainage system. Of pipe sewers, however, 87-84 out of 135-17 miles projected have still to be laid down. It is of much importance that this great work should be rapidly pushed on to conclusion. The condition of the open drains which still remain to be re-placed requires serious attention; and until these receptacles of stagnant filth are filled or covered up, much discomfort and ill-health must be caused. As many as 2,503 premises were connected with the sewers during the year. This is a satisfactory result, and its good effects will be more marked when the extension of the water-supply renders complete and constant flushing practicable.

13. *Conservancy.*—The conservancy of the town was generally well attended to. The old system of tollah mehters, which was not very satisfactory, was superseded since the close of the year by one more suited to the requirements of the town and more capable of effective control.

14. *Sanitation.*—An interesting feature in the year's administration was the subjection of the town to careful sanitary examination at the hands of the Health Officer, who instituted particular inquiries, investigated the general sanitary

history of the town, and collected statistical data on a sound principle. It has long been a matter of perplexity that, while the death-rate of Calcutta has been so low as to give it a high place for salubrity among the great cities of the world, it was well known that it contained large areas which presented conditions of filth, overcrowding, and bad ventilation, which ought *prima facie* to lead to very different results. The first special inquiry held by Dr. Payne into an outbreak of cholera suggested the solution of this anomaly, and the results of the census, which was taken immediately afterwards, confirmed his conclusions. It was found that only 28 per cent. of the inhabitants of Calcutta were born in the town, while the number of males, as compared with females, was 262,455 to 146,581. The town population therefore is not one of local growth. The great mass of the male population is composed of migratory labourers and artisans, who visit Calcutta for a time and return to their homes periodically. The females, on the other hand, though in many cases they move with the males, are more or less a fixed population. This is made clear by the statistics of the female population. Considerably less than half of the women in Calcutta are returned as married, while the number of widows and of women not described is nearly as large as that of the married females.

The men for the most part are enabled, by the temporary nature of their connection with Calcutta, to betake themselves to their homes when they are attacked by any but immediately prostrating sickness. Except, therefore, from acute diseases, such as cholera, only a small proportion of males actually die in the town. This theory accounts for the remarkable difference in the male and female death-rate among both Hindus and Mahomedans. The ratio of male deaths to every 1,000 of population is 28·2 and 22·8, and that of female deaths 36·7 and 41·3 respectively. It may be considered, therefore, as established that the hitherto recorded death-rate among Hindus and Mahomedans in Calcutta, even so far as the figures are accurate, fails to convey a correct view of the healthiness or unhealthiness of the city.

15. *The Census.*—The census of the town was taken on the 6th April 1876, under the supervision of Mr. H. Beverley, whose services were placed by Government at the disposal of the Justices for that purpose.

In taking the census, recourse was had to the agency of the police, assisted by a large number of paid enumerators, as this was found to be the least expensive, and at the same time most effective, mode of conducting the census of so large a population as that of Calcutta composed of different races. The subjoined table gives the number of the Town, the Fort, and the Port:—

		Males.	Females.	Total.
Town of Calcutta	...	262,455	146,581	409,036
Fort William	...	2,408	395	2,803
Port of Calcutta	...	17,643	53	17,696
Total	...	282,506	147,029	429,535

The following table shows the number of people of each religion inhabiting the town of Calcutta:—

RELIGION.		POPULATION.		
		Males.	Females.	Total.
Hindus	...	177,582	100,642	278,224
Mahomedans	...	88,539	35,017	123,556
Christians	...	13,661	10,224	23,885
Other religious persuasions	...	2,724	1,146	3,870
Total	...	282,506	147,029	429,535

16. *Births.*—In 1876 there were 7,453 births registered in Calcutta. The following table gives the necessary details:—

RACES.			Number of births.
Non-Asiatics	...	...	282
Mixed races	...	...	575
Hindus	...	...	4,596
Mahomedans	...	...	1,963
Others	...	...	27
Total	...	...	7,453

This yields a birth-rate of 17·3 per 1,000 of population.

17. *Deaths.*—The following table shows the mortality among the different races:—

RACES.	DEATHS.			RATIO OF DEATHS PER 1,000 OF POPULATION.		
	Males.	Females.	Total.	Males.	Females.	Combined.
Non-Ariatic	171	86	257	26.2	12.8	22.2
Mixed races	278	271	547	50.2	46.9	48.5
Hindus	5,007	2,695	7,702	29.2	20.7	31.3
Mahomedans	2,020	1,446	3,466	22.9	41.9	28
Totals	7,474	5,448	12,922			

Calcutta is really more healthy for Europeans than even these figures show. They include deaths among sailors, due, not to the effects of the climate, but to exposure and reckless excess. Not a single death occurred among men of this class in the Presidency Jail during the year. Among those in the shipping, however, the death-rate was 51 per 1,000. The death-rate among the troops in the Fort was only 7 per 1,000. Leaving the shipping population aside, a rate of 18 per 1,000 is obtained for male residents of the white races. It is true that the great bulk of the European population of Calcutta is composed of persons at the middle periods of life; and from this it is sometimes argued that a favourable death-rate is necessarily to be expected. It is forgotten, however, that, if the very advanced ages are little represented, so is the period between 10 and 20 years, when the death-rate in England is lowest. The death-rate among European females in Calcutta is very low, and the healthiness of young European children is remarkable. In the European Female Orphan Asylum, where the mean daily number of children maintained is 60, there have been only three cases of fatal illness during the last nine years. But it must at the same time be remembered that many persons suffering from serious and often fatal diseases are sent under medical advice to Europe, and thus reduce the rate of mortality to an extent which vitiates comparisons drawn with European towns. On the whole, however, it may be inferred from the figures that the European quarter of Calcutta is very salubrious, and the climate distinctly favourable to European life. The mixed races form the most stable portion of the population. Their death-rate per mille is 48.5. In mortality from cholera and in infant mortality—perhaps the only two cases in which a fair comparison can be made—their death-rate is below that of the natives. It must also be recollected that many Eurasians are housed and live as carefully as Europeans. There can be no reasonable doubt that the true native death-rate considerably exceeds that of these mixed races, and the Health Officer places it so high as 50 per thousand.

18. *Municipalities in the interior of Bengal.*—The new Municipal Act V (B.C.) of 1876 came into force on the 1st July 1876. It repealed all the old Acts relating to municipalities, and consolidated their provisions into one single Act. It classified the several municipalities in the province into four distinct grades, and gave power to the Lieutenant-Governor to transfer a municipality from one class to another, or to withdraw a municipality from the operation of the Act.

19. *Number of Municipalities.*—Including the Suburban Municipality, the number of municipalities of the various grades in the interior of Bengal during 1876-77 was as follows:—

First-class municipalities	...	...	24
Second-class municipalities	...	...	97
Unions under Chapter III of Act V (B.C.) of 1876	...	...	70
Stations under Chapter IV of the Act	...	...	2
Total	...	...	193

The number of municipalities of the first class remained the same as in the preceding year. But two new municipalities were added in the second-class

by the raising of the unions of Kheerpoy and Ramjeebunpore in the district of Midnapore to the status of second-class municipalities. There was also an increase of two in the number of unions. The second-class municipality of Chenaree in Shahabad was reduced to the position of an union under the new Act, and the union of Julpigoree, which was created in January 1876, was brought into full operation during the year under review. There was also a decrease of one in the number of unions, caused by the withdrawal of the village of Patookhally in Backergunge from the operation of Chapter III of the new Municipal Act, but the orders were not carried into effect till after the close of the year. The number of stations remained the same as in the previous year.

20. *Constitution of Committees.*—The constitution of Committees of the several municipalities was as follows:—

Municipalities.	1876-77.				
	Europeans.	Natives.	Officials.	Non-officials.	TOTAL.
First-class	170	273	155	293	448
Second-class	283	909	326	846	1,173
Unions	12	601	24	489	519
Stations	14	8	4	18	22
Total	466	1,690	509	1,646	2,155

Compared with the figures of last year, there was an increase of 227 in the number of Municipal Commissioners. The increase occurred both in the number of European and of Native Commissioners, being an addition of 60 to the number of the former and of 167 to that of the latter. The attendance of Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

21. *Elective system.*—The elective system was in operation in the municipalities of Burdwan and Serampore in the Burdwan Division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42. In Burdwan and Kishnaghur the elective system worked fairly. In Serampore the experiment has been very unsuccessful owing to party feuds. But in all, the meetings were punctually attended, and interest was shown in the work of the municipalities.

22. *Municipal Benches.*—Municipal benches were established in almost all the first-class municipalities and in many of those of the second-class. The system of making Municipal Commissioners Honorary Magistrates for the trial of conservancy cases under the Municipal and Police Acts has given them importance in the eyes of the people, and the position of Municipal Commissioner is much valued in consequence. The following table shows the work done by these benches:—

Number of cases instituted during the year	...	6,408
Number of cases in which processes issued	...	6,174
Number of persons against whom processes were issued	...	7,175
Number of persons who appeared to answer the charges	...	7,222
Number of persons convicted	...	5,331

23. *Assessments.*—Revised assessments were made in the following municipalities: in Boidobatty, Bhuddessur, and Kotrung in the district of Hooghly, in Bankoora and Bishenpore in the district of Bankoora, and in Lalbagh in the district of Moorsheadabad. In Dinagepore a fresh assessment was made before the beginning of the year by the Ward Committees according to the means of the tax-payers. The subject of the re-assessment of the town of Dacca, which was originally assessed in 1864, was discussed by the Municipal Commissioners of the town, but the work was not completed during the year. It was also proposed to raise the assessment by half per cent, i.e. from seven and a half to eight per cent., with a view to assist the Mitford Hospital Fund. In the town

of Naraingunge the assessment was revised during the year, but the result of this will be shown in the report for 1877-78.

The assessment of the town of Furreedpore was also revised, and the non-official Commissioners rendered valuable assistance in the work, as well as in the disposal of objections preferred against the assessment.

In the town of Commillah, in the district of Tipperah, the tax levied was changed from a rate on houses to an assessment according to the circumstances of the people and the property to be protected.

In the town of Arrah an increase of Rs. 2,338 to the income from house-rate was obtained by a revised assessment of the town under the new Act. In the town of Purneah a revision of the tax was begun, but not completed during the year. In Balasore an additional sum of Rs. 819 was levied by the assessment of booths and stalls erected by traders for the sale of rice, the trade in which was unprecedentedly active during the cold weather of 1876-77. The whole town was also re-assessed, but the re-assessment came into force after the close of the year.

24. *Fresh imposts levied during the year.*—During the year the provisions of the new Municipal Act relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities of Rampore Beaulah, Bankoora, Barripore, Rajpore, Nattore, and Deoghur; but the orders were not carried into effect till after the close of the year. In Raneeunge, Bussirhaut, Goberdanga, and Badooria fees for the registration of carts were ordered to be imposed, but no realizations were made during the year.

25. *Rectification of municipal boundaries.*—The boundaries of the town of Madaripore, a second-class municipality in the district of Furreedpore, and a place of considerable trade in Eastern Bengal, were revised during the year, and two villages which were adjacent to it were included within its limits. Revised boundaries were also prescribed for the second-class municipality of Bansbariah in the district of Hooghly, and for the union of Kissengunge in Purneah.

26. *Income.*—The receipts of the different classes of municipalities, unions, and stations under each head of income were as follow:—

HEADS OF RECEIPT.	FIRST-CLASS MUNICIPALITIES.		Second-class Municipalities.	Unions.	Stations.	TOTAL.
	Suburbs of Calcutta and Howrah.	In the interior.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	3,96,193	3,78,376	...	...	...	7,78,469
Tax upon occupiers of holdings according to circumstances	37,706	44,194	4,22,913	1,19,450	19,979	5,52,340
Tax upon carriages and animals	14,504	19,188	7,896	1,098	968	33,184
Fines and fees	9,584	1,05,818	30,273	12	...	43,579
Pounds, ferries and tolls	804	26,964	7,589	2,730	...	1,46,077
Rent of houses, gardens, &c.	1,64,723	59,901	21,331	10,963	1,394	28,107
Other sources	...	...	...	...	...	3,67,923
Total	5,32,513	5,33,951	4,94,408	1,22,210	20,306	16,99,388

There was an increase under each of the first three heads which comprise taxation proper, as compared with the receipts of the previous year. The total increase under these heads amounted to Rs. 42,997, the figures being Rs. 14,13,993 against Rs. 13,70,996. The total income of all the municipalities also exceeded that of the previous year by Rs. 42,595, the figures being Rs. 18,99,288 against Rs. 18,56,693. The increase was owing chiefly to increased income from house-rate in the municipalities of Howrah, the Suburbs of Calcutta, Dacca, Burdwan, Midnapore, Hooghly, Darjeeling and Arrah. The amount of increase in each is shown below. There was a decrease under this head in Serampore, and in almost all the first-class municipalities in the Patna and Bhagulpore Divisions. There was also an increase of Rs. 8,484 under the head of tax on carriages and animals in the Suburban

and Howrah Municipalities, being Rs. 5,895 in the former and Rs. 2,589 in the latter :—

NAME	Income from house-rate.		
	1876-77.	1875-76.	Increase.
	Rs.	Rs.	Rs.
Howrah	1,53,848	1,46,146	7,702
Suburbs of Calcutta	2,41,345	2,40,377	968
Dacca	51,452	38,228	13,224
Burdwan	37,602	36,963	699
Midnapore	13,457	11,607	1,850
Hooghly	23,769	17,526	6,243
Darjeeling	7,271	5,400	1,871
Arrah	11,876	9,538	2,338
Total increase	.....	.....	34,896

27. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 4,37,808, to the income of the year under review, the total sum which was available for expenditure by the various municipalities was Rs. 23,37,096. Deducting the total expenditure during the year, which amounted to Rs. 18,56,640, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 4,73,998.

28. *Expenditure.*—The following table shows the several heads under which expenditure was incurred in the municipalities, unions, and stations during the year :—

HEADS OF EXPENDITURE.	FIRST-CLASS MUNICIPALITIES.		Second-class municipalities.	Unions.	Stations.	Total.
	Suburbs of Calcutta and Howrah.	In the interior.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges	72,719	61,106	58,372	15,411	5,348	2,10,965
Police	97,458	1,03,592	1,94,734	64,743	3,652	5,34,109
Conservancy	74,906	1,10,879	60,870	12,621	4,312	3,62,481
Roads	1,45,555	1,44,703	98,574	37,548	5,318	4,11,759
Lighting	47,014	12,368	292	7	.....	60,631
Buildings	4,064	20,590	3,374	3,246	108	31,947
Works of public utility	66,933	57,272	45,865	8,080	680	1,79,666
Registration of births and deaths	9,347	1,626	1,346	152	62	6,236
Miscellaneous, including interest on, and re-payment of, debt	1,18,912	41,661	19,079	4,378	2,226	1,81,166
Total	6,34,195	6,13,189	4,73,796	1,26,800	19,710	18,56,640

The expenditure thus amounted to Rs. 18,56,640 against Rs. 18,78,261 in the previous year, the result being a decrease of Rs. 21,621. This was chiefly owing to decreased expenditure in first-class municipalities, which amounted to Rs. 42,618; but, on the other hand, there was an increase of Rs. 20,997 in the expenditure of all the other classes.

29. *Establishment and Collection charges.*—The total expenditure under the head of establishment proper exceeded that of the previous year by Rs. 8,056, the figures being Rs. 1,60,468 in 1876-77 against Rs. 1,52,412 in 1875-76. The increase occurred in all divisions, except the Presidency Division. But there was a decrease of Rs. 2,054 under the head of collection charges, which amounted to Rs. 50,487 in 1876-77 against Rs. 52,541 in 1875-76.

30. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,24,109 against Rs. 5,21,844 during the previous year, showing an increase of Rs. 2,265. The increase was in the Presidency, Rajshahye, and Dacca Divisions. It amounted on the whole to Rs. 8,471, but there was a corresponding decrease of over Rs. 6,200 in the other divisions. A large portion of the income of municipalities is still expended in the maintenance of police, leaving in many cases but a small balance available for conservancy and for sanitary improvements. The proportion of the annual income absorbed by the police was as follows :—In first-class municipalities 20·77 per cent.; in second-class municipalities 39·38 per cent.; in unions 50·42 per cent.; in stations 18·07 per

cent.; in all grades of municipalities taken together a general average of 27·60 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first-class municipalities three annas and five pies; in second-class municipalities two annas and seven pies; in unions two annas and two pies; in the stations four annas and three pies; in all the municipalities taken together the incidence was two annas and ten pies.

31. *Conservancy and cleansing.*—The total amount expended under this head during the year was Rs. 2,52,491 against Rs. 3,13,036 during the preceding year, showing a decrease of Rs. 60,545. The decrease was most marked in the Presidency Division, being Rs. 67,049. In the Burdwan and Chittagong Divisions there were decreases of Rs. 1,047 in the former and Rs. 7,132 in the latter. The total decrease was therefore Rs. 75,228, but there was a corresponding increase of Rs. 14,683. The largest increase was in the Patna and Dacca Divisions, where it amounted to Rs. 5,416 and Rs. 5,398 respectively. In Rajshahye also there was an increase of Rs. 1,964. In the Bhagulpore Division the expenditure was Rs. 1,452 more than in the previous year.

The following table shows the proportion of the total income spent under the head of conservancy in the municipalities of the different divisions:—

DIVISIONS.	In first-class municipalities.	In second-class municipalities.	In unions.	In stations.	In all classes of municipalities taken together.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan	15·40	10·94	·78	.....	16·01
Presidency	11·09	9·18	13·9	.....	10·84
Rajshahye and Cooch Behar	20·81	9·89	86·74	.....	12·23
Dacca	39·88	14·03	9·04	.....	21·38
Chittagong	94·25	11·84	.....	.....	21·95
Patna	13·94	10·79	13·19	.....	18·10
Bhagulpore	14·28	9·89	·16	21·34	14·45
Orissa	.....	8·78	6·18	.....	8·22
Chota Nagpore	.....	17·60	17·40	.....	17·67
Percentage of expenditure on conservancy in each class of municipality in the province.	14·90	10·08	9·84	21·34	13·29

In the Suburban Municipality better conservancy arrangements were introduced. The night-soil was regularly removed by the servants of the municipality. The hallalcoore system of house scavenging is proposed to be introduced in this and the Howrah Municipalities, with a compulsory cess to be levied on the annual valuation of holdings for the service. With this object an Act (No. VI of 1878) has lately been passed by the Bengal Legislative Council to provide for the cleansing and construction of latrines in first class municipalities. No application for the extension of the Act, however, has yet been received from any of the municipalities.

The provisions of Part VII of the new Municipal Act were extended

In the Burdwan Division.

Howrah.
Ootoparah.
Midnapore.

In the Presidency Division.

Suburbs of Calcutta.
Berhampore.
Kishinagar.
Santipore.

In the Rajshahye and Cooch Behar Division.

Darjeeling.
Bogra.
Sherepore.
Natore.
Dinapore.
English Bazar.

In the Dacca Division.

Dacca.
Burrisal.
Madaripore.

In the Patna Division.

Patna.
Arrah.
Gya.
Mousufferpore.

Durbhunga.

Buxar.

Sasaram.

Dumraon.

In the Bhagulpore Division.

Bhagulpore.

Monghyr.

In the Orissa Division.

Cuttack.

Balasore.

In the Chota Nagpore Division.

Hazareebagh.

during the year to the municipalities named in the margin, and bye-laws were framed and passed for the municipalities of Dacca, Patna, Arrah, Bhagulpore, Monghyr, Sahebgunge, and English Bazar, Maldah.

30. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,11,759 against Rs. 4,09,750 in the previous year, showing an increase of Rs. 2,009. Petty repairs of almost all the existing

roads, bridges, and culverts were effected in most of the first and second-class municipalities and in the stations. In the town of Bhuddessur, a second-class municipality in the district of Hooghly, the construction of a metalled road

from the river bank to the railway station was undertaken, and the Government of Bengal contributed a sum of Rs. 5,000 for the purpose; but the work had not been completed at the close of the year.

32. <i>Local improvements and works of public utility.</i> —Under this heading is	
	Rs.
Watering roads ...	38,740
Drainage works ...	15,883
Water-supply ...	27,076
Public Works, including gardens, &c. ...	31,880
Sanitary and charitable establishments ...	44,866
Education, Science and Art ...	21,018
Total ...	1,79,458

included the expenditure for the purposes stated in the margin. In almost all the principal municipalities of the first-class and in a few of the second-class the watering of roads was carried out. The largest amount under this head was spent in the Suburban, Howrah, Patna, Mozufferpore, Dacca, and Burdwan Municipalities. Under the head of drainage works, Howrah and Darjeeling spent the largest amounts. Under water-supply the largest amount, viz. Rs. 23,287, was spent by the Suburban Municipality. It was spent in improving a tank for the supply of wholesome drinking water for the people of Bhowanipore and the neighbouring places. But the demand of the people in this respect is so large that the provision of one or two tanks here and there does not meet their want. Arrangements are now in progress for the extension of the metropolitan water system to the Suburbs. A scheme for increasing the water-supply of the Municipality of Darjeeling was also under consideration during the year. A loan of Rs. 40,000 was granted by Government to the municipality for this purpose and for improving the drainage of the station.

Very little progress was made during the year in completing the water-works of the Dacca Municipality, but since the close of the year they have been completed. Nawab Abdool Gunny and his son Nawab Ashanollah made a further donation of Rs. 20,000 for this purpose in commemoration of the assumption by Her Majesty of the title of Empress of India. Contributions were made by almost all the first-class municipalities towards the support of charitable dispensaries and the promotion of vaccination. Grants for the maintenance of schools were also made by many of them. In the town of Cuttack the new market was completed during the year through the liberality of Baboo Baidynath Pundit, Rai Bahadoor, a zemindar of the district, who contributed a sum of Rs. 1,000 for this purpose.

In Tumlook, a second-class municipality in the district of Midnapore, a municipal market was opened during the year, and the provisions of Part IX of the Municipal Act were extended to it. This part of the Act was also extended to the Suburbs of Calcutta, to Dacca, Arrah, Gya, Sasseeram, Monghyr, Cuttack and Darjeeling.

33. *Miscellaneous.*—Under this head the following items are included:—

	Rs.
Miscellaneous ...	1,68,313
Contributions to Local Funds ...	1,480
Interest and re-payment of debt ...	11,363
Total ...	1,81,156

The largest amount, viz. Rs. 1,01,540 under this head, was incurred in the Suburban Municipality in the payment of the wages of sweepers and other establishments employed for the removal of night-soil from houses and for the pay of the establishment for the inspection of jute-warehouses. The remainder of the sum was made up of small items of expenditure on account of contingencies and other casual expenses.

34. The receipts and expenditure shown in this report will not agree with the corresponding figures of the revenue and finance accounts, because certain municipalities bank with the Bank of Bengal and its branches, and consequently their receipts and expenditure do not pass through the accounts of the public treasuries.

Nor was there a perfect system in force during the year under review for securing agreement between the accounts of municipalities, as shown by the Accountant-General, and the accounts kept by the various municipalities. The

Accountant-General is, however, at present arranging for the completion of a system of check intended to secure perfect agreement, and the question of the audit of municipal accounts is being considered by Government. There is no reason why complete agreement should not be secured in future years; but the analysis and examination of the municipal accounts extending over so many years is necessarily a work of time.

I have the honor to be,

SIR,

Your most obedient servant,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I AND II.

Calcutta Municipal Returns for the year 1876-77.

FORM No. I.—Statement showing the Income of the Municipality

1	2	3	4	5	6								7	8							
NAME OF DISTRICT.	Serial number of municipality.	Name of municipality.	The Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance of previous year, including value of stores in hand, &c.	INCOME DURING THE YEAR, FROM OCTOBI.							
					a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building material.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Meals.)
PURBANS ...	1	Calcutta.	IV (B.C.) of 1876	420,536	2	24	48	74	10	55	17	57	9,50,056	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
													

FORM No. II.—Statement showing the Expenditure of the Municipality

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of municipality.	Balance from previous year, including value of stores in hand, &c.	Income during the year.	EXPENDITURE							
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue from that of the head office is utilised.	Conservancy and draining.	Police.	Redemption of births and deaths.	Lighting.
PURBANS ...	1	Calcutta	Rs. 9,86,654	Rs. 28,50,929	Rs. 7,44,106	Rs. 2,57,019	Rs.	Rs. 53,903	Rs. 2,12,853	Rs. 3,51,533	Rs. 1,814	Rs. 2,00,731

the Town of Calcutta during the year 1876-77.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and land.	Receipts from licenses on produce, and callings.	Wheel-tax or other form of receipts from carriage and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal duties rendered to light-duals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, exclusive of balance.	Total, including balance.	Incidence of taxation (exclusive of balance) per head of population.	Incidence of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95,020	2,82,080	2,04,247	There is no separate account kept by the municipality for tax on animals.				3,47,213	2,83,048	5,12,603	24,40,077	1,04,300	33,150	2,30,590	...	28,50,929	88,42,903	6 17 2	0 10 5

REMARKS.

the Town of Calcutta during the year 1876-77.

14	15	16	17	18	19	20	21	22	23	24	25	26	
FYRE.													
Construction and maintenance of roads.	Watering.	Drainage works.	Water-supply.	Buildings.	Other public works, similar improvements, sanitary and other charitable establishments, hospitals, schools, &c.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Re-payment of debt.	Total.	Balance at close of year, including balance of stores in hand, &c.	REMARKS.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,43,670	58,746	37,637	1,03,100	28,079	7,779	24,022	88,109	2,32,782	25,86,445	9,44,511	

REMARKS.

FORM No. I.

Statement of Income of First Class Municipalities in Bengal for the year 1876-77.

FORM No. I.—Statement of Income of First Class

District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.								
					a	b	c	d	e	f	g	h		i	j	k	l	m	n	o	p	q	r
					Ex-officio.	Nominated.	Total.	Official.	Non-official.	European.	Natives.		Class I. (Agriculture of food crops from land or animals).	Class II. (Trade and industry).	Class III. (Professions and services).	Class IV. (Building and construction).	Class V. (Public works).	Class VI. (Roads and bridges).	Class VII. (Taxes).	Class VIII. (Grants).	Class IX. (Miscellaneous).	
Burdwan ...	1	Burdwan ...	Act V (B.C.) of 1876.	31,220	3	4	19	8	11	7	13	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Midnapore ...	2	Midnapore ...		31,491	4	15	...	19	9	10	8	11	4,178	...	...	...	...	...	...	...	...	...
Hooghly ...	3	Hooghly and Chinsurah.		34,751	4	15	...	16	6	10	8	11	3,341	...	...	...	...	...	...	...	...	...
	4	Serampore ...		24,440	4	8	10	21	6	17	7	16	6,936	...	...	...	...	...	...	...	...	...
	5	Cotterpore ...		4,889	4	9	...	18	8	8	4	9	700	...	...	...	...	...	...	...	...	...
		Total ...	63,690	12	39	...	50	15	30	18	34	11,050	...	...	...	...	...	...	...	...	...
Howrah ...	6	Howrah ...	Ditto ...	97,781	4	10	...	20	5	15	16	14,127	...	...	...	...	...	...	...	...	...
		Divisional Total	252,101	23	58	27	108	37	71	45	63	29,790	...	...	...	...	...	...	...	...	...
24-Pargunnahs.	7	Suburban ...	Ditto	207,149	11	30	...	41	15	36	17	34	53,161	...	...	...	...	...	...	...	...
Nuddes ...	8	Krishnagar ...		20,750	4	2	10	21	8	13	6	15	10,760	...	...	...	...	...	...	...	...	...
	9	Santipore ...		25,546	6	13	...	15	5	12	4	13	4,089	...	...	...	...	...	...	...	...	...
		Total ...	46,296	10	15	...	17	6	9	4	11	1,953	...	...	...	...	...	...	...	...	...
Jessore ...	10	Kanaghat ...	Ditto	64,423	14	26	63	19	34	16	30	16,340	...	...	...	...	...	...	...	...	...
		Total ...		8,153	5	10	...	15	7	8	6	9	4,853	...	...	...	...	...	...	...	...	...
Jessore ...	11	Jessore ...		329,794	20	64	16	109	41	68	37	75	59,403	...	...	...	...	...	...	...	...	...
Darjeeling ...	12	Darjeeling ...	Ditto	7,063	4	12	...	18	5	11	15	1	-270	...	...	...	...	...	...	...	...
Dacca ...	13	Dacca ...	Ditto	69,313	4	18	...	22	4	18	9	13	11,361	...	...	...	...	...	...	...	...
Tippurah ...	14	Comillah ...		13,948	5	10	...	13	5	8	7	6	1,777	...	...	...	...	...	...	...	...	...
		Divisional Total		92,150	7	28	...	35	9	26	16	19	13,978	...	...	...	...	...	...	...	...	...
Chittagong ...	15	Chittagong Town.	Ditto	20,006	5	16	...	18	5	13	7	11	3,370	...	...	...	...	...	...	...	...
Palna ...	16	Palna ...	Ditto	155,421	5	24	...	27	12	15	9	18	19,035	...	...	...	...	...	...	...	...
Gya ...	17	Gya ...		66,845	1	12	...	13	4	9	3	10	27,507	...	...	...	...	...	...	...	...	...
Shahabad ...	18	Arrah ...		20,886	5	11	...	13	6	7	8	7	3,248	...	...	...	...	...	...	...	...	...
Monserpore ...	19	Monserpore ...		81,323	5	18	...	20	7	13	8	12	9,694	...	...	...	...	...	...	...	...	...
Durbhunga ...	20	Durbhunga ...		50,600	4	13	...	17	4	13	6	11	10,192	...	...	...	...	...	...	...	...	...
Barun ...	21	Chupra ...	46,857	5	15	...	17	5	12	4	12	8,905	...	...	...	...	...	...	...	...	...
		Divisional Total	596,880	14	53	...	107	38	69	38	74	78,215	...	...	...	...	...	...	...	...	...
Monghyr ...	22	Monghyr ...	Ditto	59,696	5	17	...	20	8	13	10	10	5,195	...	...	...	...	...	...	...	...
Bhagulpore ...	23	Bhagulpore ...		60,678	5	16	...	19	6	18	8	15	2,661	...	...	...	...	...	...	...	...	...
Purneah ...	24	Purneah ...		14,087	5	13	...	16	6	10	7	9	9,000	...	...	...	...	...	...	...	...	...
		Divisional Total	146,453	9	45	...	56	20	35	23	25	19,857	...	...	...	...	...	...	...	...	...
		GRAND TOTAL ...	15,00,117	80	317	48	448	155	293	176	275	+2,04,998 -870	...	...	...	...	...	...	...	...	...

Municipalities in Bengal for the year 1876-77.

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Receipts from houses on trade.	Wharf-tax or other form of tax on boats and other vehicles including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal duties rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year including balance.	Total, including balance.	Incidence of taxation (exclusive of land or population).	Incidence of income shown as column 25 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
37,082	216	2,345	1,405	2,141	...	...	...	...	48,515	775	391	5,105	7,560	600	58,166	59,559	1 6 4	1 15 8
15,407	64	1,079	539	48	...	...	...	...	16,197	111	545	2,112	...	...	17,765	21,933	0 7 8	0 9 0
25,709	1,360	1,470	575	5,014	...	...	...	...	33,194	399	783	1,339	107	...	36,961	38,202	0 14 10	1 0 0
30,240	903	1,608	...	3,532	...	...	...	...	36,386	1,900	486	2,536	189	...	41,445	38,573	1 1 2	1 4 7
3,900	49	355	...	275	...	...	...	...	4,573	...	350	384	...	...	5,305	6,061	1 0 10	1 8 4
47,911	2,311	3,433	875	6,881	...	...	...	...	65,051	2,870	1,617	4,849	310	...	71,615	82,071	0 15 10	1 3 0
1,53,448	5,881	6,438	...	4,820	...	...	...	...	1,65,645	804	1,231	17,998	...	3,740	1,69,400	2,04,588	1 11 11	1 15 0
3,52,878	6,171	13,292	2,569	16,890	...	...	...	...	3,92,749	4,000	5,074	29,546	7,706	4,348	3,41,899	3,71,749	1 4 10	1 8 4
2,41,346	5,251	31,267	...	4,785	...	...	...	...	2,82,615	...	2,451	1,42,068	...	...	4,28,054	4,60,288	1 1 7	1 10 4
13,631	113	...	...	1,640	...	...	...	...	15,385	1,670	994	1,410	...	...	18,078	20,456	0 9 1	0 11 2
11,000	173	361	...	1,725	...	...	...	...	13,810	...	55	1,170	...	...	15,042	16,146	0 7 7	0 8 6
4,107	53	272	478	5,480	...	...	...	...	5,294	41	64	15	...	...	5,414	5,906	0 14 10	0 15 1
29,297	545	878	474	6,003	...	...	...	...	37,097	1,711	921	2,613	...	...	40,123	38,472	0 9 3	0 10 5
7,465	...	...	...	3,870	...	...	...	...	11,335	...	76	1,040	...	...	12,440	17,731	1 6 2	1 8 5
2,75,005	6,797	31,840	478	15,128	...	...	...	...	3,31,408	1,711	2,648	1,46,038	...	...	4,82,635	5,42,038	1 0 1	1 7 9
7,371	...	...	985	...	...	...	...	...	8,356	14,847	603	5,823	1,360	...	33,778	33,778	1 2 7	3 8 4
51,432	216	6,664	...	14,369	...	...	...	...	72,740	1,917	783	6,823	...	...	82,272	86,875	1 0 0	1 3 0
6,409	...	...	...	...	...	...	...	...	8,405	...	77	1,710	97	...	10,301	12,078	0 10 4	0 13 8
49,900	214	6,694	...	14,369	...	...	...	...	81,157	1,917	860	6,342	97	...	92,578	1,05,051	0 15 9	1 2 0
10,908	...	1,450	...	5,978	...	...	...	...	18,246	429	193	8,072	...	...	22,480	25,728	0 14 8	1 1 5
82,977	216	6,704	7,006	19,925	8,050	...	...	...	89,678	833	2,254	2,605	...	5,000	1,00,860	1,19,645	0 9 3	0 10 4 2
21,835	60	...	...	1,144	...	...	...	...	23,040	1,698	1,772	1,114	...	...	27,686	55,061	0 6 1	0 6 7 3
11,976	...	...	...	...	...	...	...	...	11,976	1,217	720	361	...	...	16,174	16,422	0 4 9 9	0 5 0
11,147	...	...	...	16,783	...	...	...	...	26,930	720	100	1,280	...	...	29,083	38,033	0 11 4	0 12 2
17,128	...	...	...	...	...	...	...	...	17,320	470	118	...	...	...	17,897	28,079	0 5 3	0 5 7
16,320	...	...	...	7,900	...	...	...	...	24,080	...	722	283	...	...	25,025	34,900	0 8 3 9	0 8 7
1,31,214	447	6,704	7,006	44,082	3,050	...	...	...	1,98,073	4,448	6,104	6,750	...	5,000	2,14,878	2,52,590	0 7 2 2	0 8 7
13,746	607	1,038	606	9,100	...	...	...	...	22,764	377	661	650	...	...	27,472	30,008	0 6 10	0 7 4
10,950	281	2,160	910	10,306	...	...	...	...	24,017	...	302	1,505	...	...	25,876	25,256	0 5 6	0 5 10
6,137	...	8,747	1,668	...	...	...	...	...	14,547	...	30	1,639	...	...	15,610	21,094	0 14 6	0 15 6
83,243	888	7,546	3,395	16,405	...	...	...	...	94,548	377	965	2,955	...	...	98,663	108,900	0 7 0	0 7 6
1,73,489	15,317	67,335	14,304	1,15,402	3,050	...	...	...	2,05,307	27,798	16,075	2,05,325	9,033	9,946	2,26,464	2,46,012	0 13 1	1 0 8

REMARKS

FORM No. I.

Statement of Income of Second Class Municipalities in Bengal for the year 1876-77.

Municipalities in Bengal for the year 1876-77.

[illegible]

FORM NO. I.—Statement of Income of Second Class

[illegible]

Municipalities in Bengal for the year 1876-77.—(Continued.)

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and lands.	Receipts from houses on trade.	Wheel-tax or other form of receipts from carriages and other vehicles, excluding tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rents of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, exclusive of interest.	Total, including income.	Incidence of taxation (per head of population).	Incidence of income shown in column 21 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
.....	0,775	.....	.....	0,775	.....	.....	25	151	.....	.....	0,930	11,097	0 9 11	0 10 1	
.....	1,137	4,192	.....	.....	5,329	.....	.....	80	13	.....	.....	5,453	6,079	0 9 8	0 9 8	
.....	2,765	.....	.....	.....	2,765	.....	.....	42	.....	.....	.....	2,806	4,232	0 9 8	0 9 8	
.....	1,137	6,956	.....	.....	8,093	.....	.....	151	13	.....	.....	8,257	10,371	0 9 6	0 9 6	
.....	1,045	8,975	.....	.....	10,019	12	13	327	92	.....	.....	8,465	10,698	0 9 9	0 10 3	
.....	1,349	.....	.....	.....	1,349	.....	.....	.....	.....	.....	.....	1,349	1,767	0 7 1	0 7 1	
.....	1,832	.....	.....	.....	1,832	.....	.....	.....	.....	.....	.....	1,832	2,015	0 7 5	0 7 5	
.....	1,045	1,654	.....	.....	10,090	12	13	327	92	.....	.....	11,043	13,110	0 8 9	0 8 9	
.....	6,520	.....	.....	6,520	.....	.....	54	105	.....	.....	6,590	6,590	0 10 1	0 10 8	
.....	701	.....	.....	701	.....	.....	.....	.....	.....	.....	701	1,302	0 2 11	0 3 11	
.....	2,141	.....	.....	2,141	.....	.....	.....	.....	.....	.....	2,141	2,584	0 8 10	0 8 10	
.....	3,499	.....	.....	3,499	.....	.....	.....	.....	.....	.....	3,518	4,254	0 3 10	0 3 11	
.....	3,050	.....	.....	3,050	.....	.....	.....	158	.....	.....	3,208	5,183	0 6 1	0 6 1	
.....	14,291	.....	.....	14,291	.....	.....	54	352	.....	.....	15,424	20,212	0 5 2	0 5 4	
.....	4,239	.....	.....	4,239	.....	.....	.....	.....	.....	.....	4,239	4,239	0 5 3	0 5 4	
.....	2,182	41,788	.....	43,946	12	204	825	909	.....	.....	45,885	60,189	0 6 2	0 6 4	
.....	89	1,892	.....	.....	1,891	.....	.....	21	97	.....	.....	1,982	3,616	0 6 1	0 6 9	
.....	2,311	.....	.....	2,311	.....	.....	.....	.....	.....	.....	2,393	3,330	0 7 10	0 10 0	
.....	89	4,113	.....	.....	4,173	.....	.....	24	708	.....	.....	4,903	6,679	0 7 1	0 8 4	
.....	5,440	.....	.....	5,440	.....	.....	70	.....	.....	.....	5,551	8,306	0 7 10	0 8 97	
.....	13,747	.....	.....	14,767	.....	.....	704	3,668	.....	.....	16,125	20,653	0 11 6	0 6 52	
.....	10,993	.....	.....	10,993	.....	.....	704	8,654	.....	.....	23,748	29,891	0 5 6	0 6 102	
.....	1,235	.....	.....	1,235	.....	.....	1	.....	.....	.....	1,235	2,218	0 5 1	0 5 1	
.....	6,520	.....	.....	6,520	.....	.....	80	73	.....	.....	6,601	6,601	0 5 5	0 5 6	
.....	5,559	.....	.....	5,559	.....	.....	20	3,900	.....	.....	5,579	5,562	0 3 3	0 5 1	
.....	6,412	.....	.....	6,412	.....	.....	150	.....	.....	.....	6,461	10,174	0 5 6	0 5 6	
.....	1,225	.....	.....	1,225	.....	.....	.....	.....	.....	.....	1,225	1,263	0 3 10	0 3 10	
.....	16,071	.....	.....	16,071	2,540	2,534	.....	.....	.....	.....	22,124	30,931	0 4 8	0 8 2	
.....	4,871	.....	.....	4,871	.....	.....	5	.....	.....	.....	4,876	7,353	0 5 3	0 3 84	
.....	2,301	.....	.....	2,301	.....	.....	.....	.....	.....	.....	2,301	2,301	0 3 9	0 3 9	
.....	6,872	.....	.....	6,872	.....	.....	8	.....	.....	.....	6,877	10,570	0 7 2	0 3 21	
.....	3,092	.....	.....	3,092	.....	.....	82	.....	.....	.....	3,174	4,138	0 4 7	0 4 25	
.....	5,619	.....	.....	5,619	.....	.....	57	.....	.....	.....	5,691	12,704	0 5 8	0 5 87	
.....	6,711	.....	.....	6,711	.....	.....	119	.....	.....	.....	6,590	17,202	0 3 17	0 5 22	
.....	5,000	.....	.....	5,000	.....	.....	78	.....	.....	.....	5,078	10,155	0 3 2	0 3 2	
.....	2,830	.....	.....	2,830	.....	.....	10	.....	.....	.....	2,850	5,569	0 4 77	0 4 111	
.....	4,900	.....	.....	4,900	.....	.....	78	10	.....	.....	10,962	21,718	0 7 1	0 7 18	
.....	2,900	.....	.....	2,900	103	54	8	.....	.....	.....	2,917	4,528	0 4 70	0 5 13	
.....	6,705	.....	.....	6,705	.....	.....	26	.....	.....	.....	6,705	6,762	0 5 05	0 5 07	
.....	8,795	.....	.....	8,795	105	110	14	.....	.....	.....	9,004	13,286	0 4 112	0 5 1	
.....	4,900	63,417	.....	68,317	2,320	4,195	5,402	.....	.....	.....	76,288	1,22,677	0 5 02	0 5 58	
.....	1,059	.....	.....	1,059	.....	.....	.....	.....	.....	.....	1,059	8,710	0 5 2	0 5 3	
.....	3,649	.....	.....	2,656	.....	.....	91	454	.....	.....	3,178	4,753	0 6 10	0 10 7	
.....	4,405	.....	.....	5,662	.....	.....	211	1	.....	.....	6,357	4,911	0 6 4	0 6 7	
.....	2,296	.....	.....	2,296	.....	.....	190	.....	.....	.....	2,163	2,570	0 6 11	0 7 0	
.....	690	6,021	.....	7,381	.....	.....	440	1	.....	.....	7,822	7,201	0 6 7	0 6 9	
.....	690	10,410	.....	11,100	.....	.....	535	.....	.....	.....	12,030	16,168	0 6 4	0 7 2	
.....	8,610	13,298	.....	22,840	.....	.....	63	79	1,255	.....	24,244	18,967	0 4 8	0 9 2	
.....	642	.....	.....	642	.....	.....	54	18	.....	.....	714	1,500	0 11	0 1 1	
.....	1,870	.....	.....	1,870	.....	.....	131	16	.....	.....	2,022	2,565	0 11	0 3 0	
.....	8,610	16,810	.....	25,163	.....	.....	294	1,258	.....	.....	27,610	35,516	0 6 4	0 6 9	
.....	6,987	.....	.....	6,987	.....	.....	58	301	.....	.....	7,065	10,691	0 6 4	0 6 5	
.....	8,610	22,803	.....	32,560	.....	.....	312	1,318	.....	.....	34,975	35,568	0 6 8	0 6 7	
.....	4,415	.....	.....	4,415	980	230	227	.....	.....	.....	5,174	7,413	0 6 5	0 8 10	
.....	3,023	.....	.....	3,023	.....	.....	91	900	.....	.....	3,725	5,281	0 7 1	0 7 9	
.....	2,973	.....	.....	2,973	.....	.....	85	.....	.....	.....	3,068	8,360	0 6 3	0 5 3	
.....	11,313	.....	.....	11,313	903	811	870	.....	.....	.....	12,427	16,553	0 6 3	0 7 5	
.....	4,540	.....	.....	4,540	2,112	70	73	.....	.....	.....	6,408	13,231	0 6 0	0 6 0	
.....	6,106	.....	.....	6,106	.....	.....	511	.....	.....	.....	6,576	8,037	0 11 8	0 12 10	
.....	1,708	.....	.....	1,708	.....	.....	20	80	.....	.....	1,874	2,611	0 5 10	0 5 2	
.....	91,738	.....	.....	91,738	8,280	488	1,100	.....	.....	.....	92,715	96,192	0 7 4	0 8 10	
.....	1,121	30,573	4,22,812	4,27,983	7,580	7,803	19,661	1,160	610	4,94,408	5,46,897	0 6 5	0 7 0		

FORM No. I.

Statement of Income of the several Unions in Bengal for the year 1876-77.

FORM NO. I.—Statement of Income of the several

1	2	3	4	5	6	7								9	8									
						NUMBER OF MEMBERS OF COMMITTEE.	INCOME DURING THE YEAR FROM OCTOBER.																	
							a	b	c	d	e	f	g		h	a	b	c	d	e	f	g	h	
DIVISION.	District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I (Articles of food or drink for orphans, &c.)	Class II (Maintenance for orphans, &c.)	Class III (Animals for orphans, &c.)	Class IV (Fuel, lighting, and washing.)	Class V (Public buildings, materials, &c.)	Class VI (Drugs, kum, and spices.)	Class VII (Tobacco.)	Class VIII (Cloth.)	Class VIII (Meals.)	
Burdwan	V (B.C.) 1974	1	Patrasair ...	f	0,940	...	3	...	3	...	3	...	3	...	790
		2	Somanokhy ...		7,150	...	7	...	7	...	7	...	7	...	140
		3	Johannab ...		13,740	...	22	...	22	...	22	...	22	...	408
		4	Bally ...		8,320	...	10	...	10	...	10	...	10	...	702
		5	Sharnab ...		14,000	...	29	...	29	...	29	...	29	...	2,114
		6	Koeranga ...		1,940	...	5	...	5	...	5	...	5	...	354
		7	Kotulpore ...		1,532	...	3	...	3	...	3	...	3	...	902
		Total	...	53,941	...	83	...	83	...	83	...	83	...	5,770	...	...	...	...	...	...	...	...	...
	Bankura	8	Joydipore ...	Ditto	2,968	...	6	...	6	...	6	...	6	...	606
	Hooghly	Ditto	9	Mura ...	Ditto	1,762	...	5	...	5	...	5	...	5	...	484
10			Pandooah ...	3,660		...	4	...	4	...	4	...	4	...	1,534	...	...	...	...	...	...	...	...
11			Gangidiparah ...	3,880		...	4	...	4	...	4	...	4	...	702	...	...	...	...	...	...	...	...
12			Balaghur ...	18,082		...	5	...	5	...	5	...	5	...	4,003
	Total	...	26,003	...	21	...	21	...	21	...	21	...	8,333	...	...	...	...	...	...	...	...	...
Howrah	Ditto	14	Khanasool ...	Divisional Total	11,262	...	4	...	4	...	4	...	4	...	4,096	...	...	...	...	...	...	...	...
			94,904		...	8	...	109	...	114	...	6	...	108	...	1	...	113	...	+19,264	...	-146	...	
Me-Purgunah.	Ditto	15	Barrackpore ...	Ditto	0,105	...	3	...	3	...	3	...	3	...	140	...	...	...	...	...	...	...	...
		16	Jhun-Jhun ...		5,170	...	7	...	7	...	7	...	7	...	408	...	...	...	...	...	...	...	...
		Total	...	16,244	...	10	...	10	...	10	...	10	...	10	...	5,548	...	...	...	...	...	...	...
Nuddea	Ditto	17	Chandab ...	Ditto	8,300	...	5	...	5	...	5	...	5	...	671	...	...	...	...	...	...	...	...
		18	Jagooly ...		2,623	...	5	...	5	...	5	...	5	...	309	...	...	...	...	...	...	...	...
	Total	...	10,924	...	10	...	10	...	10	...	10	...	10	...	1,270	...	...	...	...	...	...	...	...
Jessore	Ditto	19	Keshulpore ...	Ditto	1,415	...	5	...	5	...	5	...	5	...	992	...	...	...	...	...	...	...	...
		20	Kotchandpore ...		7,922	...	5	...	5	...	5	...	5	...	1,430	...	...	...	...	...	...	...	...
	Total	...	9,337	...	10	...	10	...	10	...	10	...	10	...	2,412	...	...	...	...	...	...	...	...
Moorchodsh.	Ditto	21	Berhampore Cantonment.	Ditto	1,050	...	3	...	3	...	3	...	3	...	1,540	...	...	...	...	...	...	...	...
		22	Dowintahnd ...		2,900	...	12	...	12	...	12	...	12	...	304	...	...	...	...	...	...	...	...
		Total	...	3,950	...	15	...	15	...	15	...	15	...	15	...	1,844	...	...	...	...	...	...	...
	Divisional Total	...	84,110	...	45	...	45	...	45	...	45	...	45	...	15,322	...	...	...	...	...	...	...	...
Jalpaiguri.	Ditto	23	Jalpaiguri ...	Ditto	5,347	...	3	...	3	...	3	...	3	...	6	...	...	...	...	...	...	...	...
			5,347		...	3	...	3	...	3	...	3	...	3	...	6	...	...	...	...	...	...	...
Dacca	Ditto	24	Manickganj ...	Ditto	11,242	...	14	...	14	...	14	...	14	...	1,091	...	...	...	...	...	...	...	...
			11,242		...	14	...	14	...	14	...	14	...	14	...	1,091	...	...	...	...	...	...	...
Faridkote	Ditto	25	Sydlipore ...	Ditto	6,722	...	1	...	1	...	1	...	1	...	212	...	...	...	...	...	...	...	...
			6,722		...	1	...	1	...	1	...	1	...	1	...	212	...	...	...	...	...	...	...
Bakerganj.	Ditto	26	Howrah Khun ...	Ditto	5,351	...	4	...	4	...	4	...	4	...	270	...	...	...	...	...	...	...	...
		27	Paranahally ...		7,353	...	8	...	8	...	8	...	8	...	119	...	...	...	...	...	...	...	...
		28	Rev-nopore ...		13,204	...	12	...	12	...	12	...	12	...	114	...	...	...	...	...	...	...	...
		29	Howrah ...		6,137	...	5	...	5	...	5	...	5	...	87	...	...	...	...	...	...	...	...
	Total	...	35,115	...	20	...	20	...	20	...	20	...	20	...	1,941	...	...	...	...	...	...	...
Miyen-anh.	Ditto	31	Tamul ...	Ditto	15,445	...	1	...	1	...	1	...	1	...	118	...	...	...	...	...	...	...	...
		32	Wokthancha ...		2,020	...	8	...	8	...	8	...	8	...	304	...	...	...	...	...	...	...	...
		Total	...	16,217	...	9	...	9	...	9	...	9	...	9	...	408	...	...	...	...	...	...	...
	Divisional Total	...	73,196	...	111	...	111	...	111	...	111	...	111	...	2,092	...	...	...	...	...	...	...	...
Patna	Ditto	33	Kharwal ...	Ditto	8,207	...	10	...	10	...	10	...	10	...	1,403
		34	Muzer ...		8,280	...	5	...	5	...	5	...	5	...	230	...	...	...	...	...	...	...	...
		35	Dinapore ...		27,014	...	35	...	35	...	35	...	35	...	8,570	...	...	...	...	...	...	...	...
		36	Maltonodpore ...		6,080	...	5	...	5	...	5	...	5	...	915	...	...	...	...	...	...	...	...
		37	Bikrampur ...		6,088	...	5	...	5	...	5	...	5	...	1,007	...	...	...	...	...	...	...	...
		38	Fateh ...		11,285	...	5	...	5	...	5	...	5	...	1,072	...	...	...	...	...	...	...	...
		39	Muktesh ...		10,712	...	5	...	5	...	5	...	5	...	2,270	...	...	...	...	...	...	...	...
	Total	...	90,730	...	90	...	90	...	90	...	90	...	90	...	19,291	...	...	...	...	...	...	...
Patna	Ditto	40	Dinapore Cantonment.	Ditto	14,170	...	15	...	15	...	15	...	15	...	6,881	...	...	...	...	...	...	...	...
		41	Nowadiah ...		3,800	...	6	...	6	...	6	...	6	...	1,779	...	...	...	...	...	...	...	...
			Total		...	90,730	...	90	...	90	...	90	...	90	...	19,291

Trains in Bengal for the year 1876-77.

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and lands.	Receipts from license on vehicles.	Wine-tax or other form of tax on liquors, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAKEN IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Total income of the year, exclusive balance.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income shown in column 25 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	1,035	...	...	1,035	...	...	...	...	...	...	...	2,414	...	...	...
...	5,001	...	...	5,001	...	...	...	...	...	...	...	3,008	...	...	...
...	2,000	...	...	2,000	...	...	...	...	...	...	...	2,115	...	...	...
...	1,800	...	...	1,800	...	...	...	...	...	...	...	1,354	...	...	...
...	1,076	...	...	1,076	...	...	...	...	...	...	...	1,080	...	...	...
...	303	...	...	303	...	...	...	...	...	...	...	317	...	...	...
...	1,107	...	...	1,107	...	...	...	...	...	...	...	2,107	...	...	...
...	11,298	...	...	11,298	...	...	...	...	...	...	...	11,411	17,100	...	...
...	143	...	...	143	...	...	...	...	...	...	...	109	734	...	...
...	590	...	...	590	...	...	...	...	...	...	...	501	980	...	...
...	1,818	...	...	1,818	...	...	...	...	...	...	...	3,064	0 7 10	...	...
...	940	...	...	940	...	...	...	...	...	...	...	1,690	1,798	...	...
...	3,303	...	...	3,303	...	...	...	...	...	...	...	3,866	0 4 5	...	...
...	306	...	...	306	...	...	...	...	...	...	...	1,378	0 4 2	...	...
...	6,835	...	...	6,835	...	...	...	...	...	...	...	7,025	15,278	...	...
...	1,403	...	...	1,403	...	...	...	...	...	...	...	1,403	6 1 8	...	...
...	10,738	...	...	10,738	...	...	...	...	...	...	...	20,007	80,801	...	...
...	1,821	...	...	1,821	...	...	...	...	...	...	...	1,821	1,821	...	...
...	1,275	...	...	1,275	...	...	...	...	...	...	...	1,275	0 3 10	...	...
...	3,000	...	...	3,000	...	...	...	...	...	...	...	3,000	0 3 4	...	...
...	8,807	...	...	8,807	...	...	...	...	...	...	...	8,807	3,028	...	...
...	513	...	...	513	...	...	...	...	...	...	...	513	1,118	...	...
...	8,370	...	...	8,370	...	...	...	...	...	...	...	8,370	4,640	...	...
...	747	...	...	747	...	...	...	...	...	...	...	1,790	0 5 7	...	...
...	1,952	...	...	1,952	...	...	...	...	...	...	...	1,953	3,383	...	...
...	2,090	...	...	2,090	...	...	...	...	...	...	...	2,710	6,122	...	...
...	743	...	...	743	...	...	...	...	...	...	...	1,635	5,175	...	...
...	981	...	...	981	...	...	...	...	...	...	...	983	983	...	...
...	1,094	...	...	1,094	...	...	...	...	...	...	...	2,988	6,124	...	...
...	10,859	...	...	10,859	...	...	...	...	...	...	...	11,704	10,668	...	...
...	1,750	...	...	1,750	...	...	...	...	...	...	...	1,754	1,760	...	...
...	4,104	...	...	4,104	...	...	...	...	...	...	...	4,110	5,011	...	...
...	12	1,410	...	1,420	...	...	...	...	...	...	...	1,433	1,643	...	...
...	894	...	...	894	...	...	...	...	...	...	...	894	1,104	...	...
...	894	...	...	894	...	...	...	...	...	...	...	894	483	...	...
...	1,468	...	...	1,468	...	...	...	...	...	...	...	1,468	1,473	...	...
...	753	...	...	753	...	...	...	...	...	...	...	754	811	...	...
...	1,709	...	...	1,709	...	...	...	...	...	...	...	1,710	2,831	...	...
...	4,978	...	...	4,978	...	...	...	...	...	...	...	4,980	3,021	...	...
...	4,471	...	...	4,471	...	...	...	...	...	...	...	4,468	4,598	...	...
...	3,390	...	...	3,390	...	...	...	...	...	...	...	3,313	3,907	...	...
...	7,761	...	...	7,761	...	...	...	...	...	...	...	7,795	8,203	...	...
...	15	18,168	...	18,165	...	...	...	...	...	...	...	18,516	21,910	...	...
...	1,301	...	...	1,309	...	...	...	...	...	...	...	5,008	3,645	...	...
...	1,301	...	...	1,301	...	...	...	...	...	...	...	1,484	1,909	...	...
...	7,294	...	...	7,394	...	...	...	...	...	...	...	15,710	15,710	...	...
...	1,851	...	...	1,851	...	...	...	...	...	...	...	1,898	3,973	...	...
...	1,548	...	...	1,548	...	...	...	...	...	...	...	1,570	4,406	...	...
...	9,497	...	...	9,497	...	...	...	...	...	...	...	9,519	10,119	...	...
...	3,428	...	...	3,488	...	...	...	...	...	...	...	3,443	6,113	...	...
...	4,068	...	...	4,063	...	...	...	...	...	...	...	4,061	68 75	...	...
...	1,339	1,339	1,394	5,903
...	58,000	58,000	5,678	36,973

FORM NO. I.—Statement of Income of the several

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Division.	District.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTROI.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
						Ex-officio.	Not elected.	Elected.	Total.	Official.	Non-official.	Europeans.	Natives.		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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Unions in Bengal for the year 1876-77.—(Continued.)

10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	REMARKS.				
Tax on houses and land.	Receipts from licences on trades.	Wheel-tax or other form of tax on carriages and other vehicles, excluding salt.	Tax on animals.	Tolls and ferries.	Tax on persons occupying houses in their circumstances.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).			Total income from taxation.	Part of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Repayments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, exclusive of balance.	Total, including balance.	Excess of taxation (column 16) per head of population.	Inclusion of income shown in column 22 per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.			
...	1,003	...	...	...	1,003	...	...	9	...	...	1,792	4,874	0 3 37	0 8 89		
...	1,007	...	...	...	1,007	...	...	10	...	...	1,796	4,878	0 3 37	0 8 91		
...	977	...	...	...	977	...	...	13	...	...	1,800	4,882	0 3 37	0 8 91		
...	774	...	...	...	774	...	...	...	...	...	773	1,236	0 3 79	0 2 78		
...	916	...	...	...	916	...	...	40	...	...	956	2,383	0 3 47	0 2 63		
...	500	...	...	...	500	...	...	...	...	...	504	1,043	0 1 74	0 1 70		
...	1,008	...	...	...	1,008	...	...	...	...	...	1,191	2,143	0 2 39	0 3 96		
...	615	...	...	...	615	...	...	...	...	...	617	1,521	0 4 07	0 4 07		
...	814	...	...	...	814	...	...	10	...	...	824	2,217	0 3 89	0 3 95		
...	429	...	...	...	429	...	...	...	...	...	429	1,049	0 3 17	0 4 17		
...	501	...	...	...	501	...	...	6	...	...	507	1,055	0 3 96	0 3 102		
...	10,243	...	...	...	10,243	...	...	128	...	...	10,371	25,704	0 2 36	0 3 49		
...	615	...	...	...	615	...	...	5	...	...	618	894	0 5 6	0 5 82		
...	815	...	...	...	815	...	...	...	...	...	815	815	0 1 10	0 1 10		
...	872	...	...	...	872	...	...	8	...	...	880	1,542	0 2 3	0 2 54		
...	311	...	...	...	311	...	...	10	...	...	321	901	0 4 8	0 4 87		
...	463	...	...	...	463	...	...	...	...	...	464	1,111	0 3 7	0 3 7		
...	165	...	...	...	165	...	...	...	...	...	165	446	0 4 6	0 4 6		
...	329	...	...	...	329	...	...	...	...	...	329	625	0 1 9	0 1 9		
...	2,100	...	...	...	2,100	...	...	23	...	...	4,022	6,128	0 2 8	0 2 8		
...	1,110	...	...	...	1,110	...	...	...	...	...	1,119	2,142	0 3 3	0 2 0		
...	1,000	...	...	...	1,000	...	...	...	...	...	1,000	1,075	1 5 4	1 5 6		
...	2,110	...	...	...	2,110	...	...	...	...	...	2,119	3,217	0 4 47	0 4 47		
...	32,421	...	...	...	32,421	2,872	882	3,855	...	3,473	55,184	90,066	3 3 63	5 52		
...	3,270	...	...	...	3,270	...	...	544	...	...	3,830	5,399	0 6 5	0 7 2		
...	1,061	...	...	...	1,061	...	...	...	...	...	1,061	1,535	0 2 9	0 2 9		
...	4,337	...	...	...	4,337	...	...	544	...	...	4,881	6,941	0 4 4	0 1 11		
...	8,070	...	...	...	8,070	...	...	161	...	...	8,110	17,189	0 6 3	0 6 5		
...	308	...	...	...	308	...	...	...	...	...	308	653	0 1 6	0 1 6		
...	1,523	...	...	...	1,523	...	...	...	...	...	1,520	2,339	0 6 4	0 6 6		
...	1,262	...	...	...	1,262	...	...	...	...	...	2,042	2,907	0 5 5	0 6 8		
...	5,613	...	...	...	5,613	...	...	...	...	...	5,673	2,590	0 1 4	0 4 8		
...	1,133	...	...	...	1,133	...	...	...	...	...	1,133	2,035	0 3 1	0 3 4		
...	591	...	...	...	591	...	...	...	...	...	596	723	0 3 9	0 3 9		
...	951	...	...	...	951	...	...	...	...	...	1,770	1,770	0 8 7	0 8 7		
...	819	...	...	...	819	...	...	...	...	...	3,409	1,300	0 6 0	0 3 1		
...	6,115	...	...	...	6,115	...	...	...	...	...	7,172	9,400	0 1 10	0 1 10		
...	979	12	1,12,450	1,13,451	2,720	1,008	7,510	5,473	1,52,210	1,06,230	0 1 6	0 3 9	

FORM No. I.

Statement of Income of the several Stations in Bengal for the year 1876-77.

Stations in Bengal for the year 1876-77.

10	11	12	13	14	15					16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and land.	Receipts from licenses on trades.	Wholesale or other form of receipts from carriages and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, markets, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 23 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
14,662	...	279	167	.....	...	...	...	...	15,128	...	...	465	811	...	...	16,344	16,144	1 7 1	1 0 0	
2,296	523	...	.....	20	423	83	4	3,327	...	...	62	473	.....	...	3,862	4,198	1 0 4	1 3 0	
16,978	801	167	.....	20	423	83	4	14,155	...	...	467	1,284	.....	...	20,206	23,332	1 3 8	1 6 0	

FORM No. I.

Abstract Statement of Municipal Income in the various Divisions in Bengal for the year 1876-77.

in the various Divisions of Bengal for the year 1876-77.

10	11	12	13	14	15				16	17	18	19	20	21	22	23	24	25	REMARKS
Tax on houses and land, and on personal property, according to local circumstances.	Revenue from license on trade.	Wholesale or other form of license on other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLLENS AS MAY BE NECESSARY).				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal or other services rendered to military, &c.	Contributions from Provincial or Local Funds.	Total income of the year, exclusive of balance.	Total, including balance.	Incidence of taxation (exclusive of balance).	Incidence of income shown in column at per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
7,11,48	215	3,584	1,453	2,141	...	...	...	81,743	908	603	5,810	7,390	090	16,511	1,07,231	0 8 8	0 11 0		
8,600	...	...	...	...	...	...	...	8,600	...	...	...	...	...	...	8,600	0 8 8	0 8 7		
5,221	...	...	...	...	...	...	...	5,221	...	...	...	...	...	...	5,221	0 6 8	0 6 8		
10,162	64	1,079	630	48	...	...	...	11,920	300	372	2,801	...	...	...	15,398	0 10 10	0 10 1		
79,040	...	3,511	5,433	9,821	...	...	...	96,148	2,553	1,057	6,541	703	10	103,430	1,18,205	0 10 10	0 11 11		
1,56,841	5,681	6,434	...	4,829	...	...	...	1,75,180	804	1,221	17,902	...	...	3,740	1,06,062	1 1 3	1 12 9		
3,36,061	8,171	14,007	2,000	15,808	...	...	...	3,76,130	4,029	4,182	31,540	7,783	4,536	3,36,061	4,08,931	0 12 1	0 13 10		
3,31,029	5,251	31,556	...	5,785	...	...	...	3,76,001	108	8,307	1,45,846	...	...	3,74,942	3,77,226	0 11 14	0 15 4		
40,002	540	573	478	5,003	...	...	...	44,232	1,702	302	2,961	...	...	...	50,997	0 4 9	0 8 0		
10,162	...	...	...	14,032	...	...	...	14,032	...	76	1,061	...	...	...	15,163	0 12 7	0 15 2		
40,011	...	...	...	10,760	...	...	...	50,771	8	333	4,757	...	...	...	55,531	0 0 0	0 9 9		
4,36,281	5,797	32,120	478	25,537	...	...	...	5,04,173	1,878	1,108	15,400	...	...	...	5,20,416	5,27,979	0 10	0 13 8	
7,021	...	...	...	1,520	...	...	...	8,541	...	27	497	106	...	...	8,972	0 11 3	0 12 0		
14,032	...	...	...	1,7 8	...	...	...	15,761	...	165	201	11	...	...	16,170	0 7 11	0 8 2		
11,163	...	...	...	672	...	...	...	11,835	8	25	214	...	...	...	12,062	0 5 0	0 5 2		
6,529	...	...	...	841	...	...	...	7,370	...	49	380	...	...	...	7,800	0 10 10	0 11 8		
3,870	...	1,015	231	...	...	...	...	5,116	...	2	2,338	...	...	...	10,092	0 13 14	0 10 10		
1,760	...	...	...	...	...	...	...	1,760	...	...	...	...	...	...	1,761	0 5 2	0 5 3		
7,571	...	...	985	...	...	...	...	8,556	11,817	601	8,854	1,250	...	...	38,778	33,778	1 2 7	8 8 8	
51,046	...	1,073	1,210	4,125	...	...	...	61,001	11,826	805	12,263	1,427	...	...	91,072	1,02,212	0 8 2	0 10 11	
62,320	214	6,084	...	14,520	...	...	...	83,026	1,017	800	6,500	...	...	...	93,312	1,00,801	0 11 7	1 3 0	
8,360	...	...	...	1,190	...	...	...	9,550	...	131	607	...	...	...	10,288	0 5 4	0 5 7		
14,432	...	...	...	1,046	...	...	...	15,477	12	15	827	...	...	...	15,923	0 7 2	0 4 6		
12,017	...	...	...	...	...	...	...	12,017	...	36	381	812	...	...	13,220	28,115	0 6 5	0 6 6	
1,10,771	214	6,084	...	10,401	...	...	...	1,21,386	1,020	1,008	9,111	1,091	...	...	1,31,506	1,44,000	0 8 6	0 10 3	
12,710	...	1,400	...	5,017	...	...	...	16,127	420	127	3,760	...	...	...	24,652	29,725	0 12 8	0 13 6	
2,511	...	...	...	...	...	...	...	2,511	...	...	672	...	...	...	3,183	3,350	0 7 10	0 10 0	
15,021	...	1,400	...	5,907	...	...	...	17,118	129	127	4,441	...	...	...	19,415	22,765	0 11 11	0 11 8	
18,540	214	6,084	7,096	10,025	3,050	...	...	25,111	1,310	6,798	8,354	...	8,473	1,02,979	1,06,803	0 7 24	0 8 77		
32,079	60	...	...	1,144	...	...	...	33,223	1,018	1,772	2,201	...	...	...	35,951	39,495	0 10 13	0 4 49	
32,946	...	...	...	...	...	...	...	33,910	3,797	930	2,718	...	...	...	40,620	43,181	0 4 43	0 5 48	
20,108	...	...	...	15,798	...	...	...	35,902	729	171	1,300	...	...	...	38,081	42,708	0 2 2	0 7 7	
22,320	171	...	...	...	...	...	...	24,312	...	800	307	...	...	...	24,817	26,407	0 4 97	0 6 03	
23,115	...	...	...	11,900	...	...	...	34,013	...	800	307	...	...	...	36,017	36,408	0 7 10	0 8 15	
2,30,662	447	6,701	7,000	4,662	3,050	...	...	3,01,911	10,550	11,181	14,015	...	...	8,473	3,40,142	3,50,268	0 6 02	0 6 07	
28,428	...	1,917	860	9,100	...	...	...	30,305	377	1,006	1,401	...	...	...	32,794	32,794	0 14 11	1 0 2	
12,029	281	2,100	910	10,000	...	...	...	14,032	...	202	1,300	...	...	...	15,534	15,534	0 5 4	0 5 6	
13,474	...	3,747	1,067	...	...	...	...	17,221	...	30	1,063	...	...	...	18,284	18,284	0 5 0	0 10 2	
4,454	...	825	...	...	...	...	...	5,277	...	153	807	...	...	...	5,984	5,984	0 1 7	0 11 0	
6,001	...	...	...	...	...	...	...	7,381	...	440	1	...	...	...	7,822	7,822	0 6 7	0 6 9	
64,008	888	8,346	3,153	20,000	...	...	...	74,342	377	1,984	5,218	...	...	...	81,561	81,561	0 7 9	0 10 7	
15,816	...	...	...	8,010	...	...	...	23,826	66	294	1,296	...	...	...	25,010	25,192	0 6 4	0 6 9	
8,979	...	...	...	...	...	...	...	8,979	...	101	...	...	...	...	9,080	9,080	0 5 8	0 6 1	
6,937	...	...	...	...	...	...	...	6,937	...	98	...	...	...	...	7,035	7,035	0 6 4	0 6 5	
31,782	...	...	...	8,010	...	...	...	41,792	60	805	1,818	...	...	...	43,610	43,610	0 6 7	0 6 6	
11,818	...	...	...	...	...	...	...	11,818	903	511	670	...	...	...	13,001	13,001	0 6 2	0 7 5	
8,061	...	...	...	...	...	...	...	8,061	2,112	76	73	...	...	...	10,217	10,217	0 6 4	0 6 6	
1,708	...	...	...	...	...	...	...	1,708	...	60	...	...	...	...	1,768	1,768	0 5 0	0 5 2	
6,794	...	...	...	...	...	...	...	7,607	311	157	...	...	...	...	8,075	8,075	0 7 2	0 7 7	
27,830	...	...	...	...	...	...	...	28,010	3,386	451	1,100	...	...	...	33,897	35,011	0 8 1	0 7 8	
2,30,660	15,017	71,663	16,521	1,40,087	5,050	...	...	2,67,356	38,107	24,303	2,34,380	10,273	18,420	11,00,200	2,87,400	0 10 11	0 12 7		

Abstract of Form No. I, giving the following particulars for each Division in Bengal (the details of each will be ascertainable from the annexed statements) for 1876-77.

Number of municipalities of the first class under Act V (B.C.) of 1876...	24
Ditto ditto of the second ditto ditto ...	97
Ditto of unions under Chapter III of Act V (B.C.) 1876...	70
Ditto of stations under Chapter IV of ditto ...	2
Total ...	193
Population within municipal limits ...	2,883,195
Number of towns of which the Municipal Committees are—	
(a) Appointed by election only ...	None.
(b) Ditto partly by election and partly by nomination ...	3
(c) Ditto by nomination only ...	190
Aggregate number of members of Municipal Committees—	
(a) <i>Ex-officio</i> members ...	348
(b) Elected members ...	42
(c) Nominated members ...	1,765
Total ...	2,155
Of above—	
(d) Officials ...	509
(e) Non-officials ...	1,646
(f) Europeans ...	465
(g) Natives ...	1,690
System of municipal taxation in force—	In Towns.
(a) Octroi in force ...	None.
(b) Tax on houses and lands ...	26
(c) Licenses on trades ...	16
(d) Tax on vehicles ...	21
(e) Tax on animals ...	14
(f) Tolls ...	36
(g) Fees on public processions ...	1
(h) Tax on persons occupying holdings according to their circumstances ...	167
Amount of income under each head separately, being the totals for the province of columns 8 to 22 of Statement I ...	Ra. A. P. 23,37,096 0 0
Average incidence of taxation per head of population in municipalities ...	0 10 11
Average incidence per head of municipal income from all sources ...	0 12 7

FORM No. II.

Statement of Expenditure of the First Class Municipalities in Bengal for the year 1876-77.

FORM NO. II.—Statement of Expenditure of the First

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	EXPENDITURE							
				Rs.	Rs.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue from that of the Head Office (Municipalities).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
Burdwan	Burdwan	1	Burdwan	898	58,164	1,904	5,771	.....	1,544	10,305	16,390	.....	1,080
	Midnapore	2	Midnapore	4,178	17,758	.....	1,374	.....	204	2,270	5,905	100	.....
	Hooghly	3	Hooghly and Chinsurah	3,551	24,861	.....	3,165	.....	.....	4,508	16,787	198	2,078
		4	Berampore	6,925	31,448	.....	3,781	.....	.....	8,442	8,111	00	637
		5	Ooterpara	790	8,595	.....	530	.....	128	100	1,300	.....	.....
			Total	11,659	71,612	.....	7,485	.....	124	14,230	26,173	248	3,213
Howrah	Howrah	6	Howrah	14,127	1,54,459	.....	10,580	.....	4,550	25,650	81,185	.....	50,110
			Divisional Total	25,756	3,41,990	.....	1,984	.....	6,256	39,884	97,003	248	54,353
24 Purnama	Suburban	7	Suburban	38,181	4,59,054	.....	32,445	.....	16,649	46,089	64,323	2,347	16,895
	Kudumghur	8	Kudumghur	10,760	18,676	.....	791	.....	1,222	1,396	5,515	311	.....
		9	Santipore	4,698	15,042	.....	885	.....	1,074	1,806	6,655	154	.....
		10	Ramghat	1,463	8,415	.....	602	.....	307	815	1,560	41	68
			Total	16,140	42,132	.....	2,181	.....	2,603	4,107	13,836	470	68
Jessore	Jessore	11	Jessore	4,862	13,440	.....	1,560	.....	.....	745	2,107	.....	478
			Divisional Total	59,463	4,82,636	.....	36,176	.....	10,212	58,511	82,236	2,756	17,661
Dacca	Darjeeling	12	Darjeeling	— 270	33,778	.....	672	.....	80	7,030	5,526	.....	.....
	Dacca	13	Dacca	11,361	82,272	881	9,541	.....	1,290	21,684	16,298	.....	.....
	Comilla	14	Comilla	1,777	10,301	.....	1,517	.....	.....	2,505	3,017	15	.....
			Divisional Total	13,857	92,673	881	11,688	.....	1,290	24,369	17,276	15	.....
Chittagong	Chittagong Town	15	Chittagong Town	3,278	25,450	.....	1,514	.....	.....	5,444	4,314	.....	.....
	Patna	16	Patna	19,855	1,00,500	.....	6,126	.....	.....	10,984	25,297	.....	3,219
Gya	Gya	17	Gya	27,597	27,584	.....	2,903	.....	.....	5,085	12,041	216	3,318
	Arrah	18	Arrah	2,248	14,174	251	1,910	.....	.....	2,400	5,042	89	62
Muzaffarpore	Muzaffarpore	19	Muzaffarpore	9,698	10,085	.....	2,463	.....	360	6,626	6,114	50	747
	Darbhanga	20	Darbhanga	10,192	17,867	.....	374	.....	300	1,827	7,163	.....	.....
	Chupra	21	Chupra	9,003	25,085	.....	654	.....	375	3,000	7,441	390	.....
			Divisional Total	78,315	214,376	254	32,720	.....	1,034	26,944	66,678	678	7,811
Monghyr	Monghyr	22	Monghyr	9,106	27,472	.....	4,315	.....	.....	6,501	17,735	.....	856
	Bhagulpore	23	Bhagulpore	2,601	28,275	.....	3,970	.....	.....	2,549	8,443	.....	.....
Purneah	Purneah	24	Purneah	8,940	15,616	.....	2,520	.....	612	606	6,000	.....	.....
			Divisional Total	10,637	68,603	.....	10,944	.....	642	6,940	21,388	.....	266
GRAND TOTAL				+ 2,03,668 — 270	12,66,654	5,039	1,64,763	.....	26,118	1,84,688	2,60,189	5,773	69,302

Class Municipalities in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water supply.	Buildings.	Other public works and similar improvements.	Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.).	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Re-payment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,203	1,041	.....	.....	.....	635	421	.....	7,518	.....	3,006	53,608	4,061	.....
1,040	.....	888	.....	558	765	137	290	223	.....	.....	14,440	7,474	.....
4,717	196	.....	.....	.....	72	157	.....	4,480	.....	.....	31,172	7,730	.....
7,277	580	.....	.....	.....	545	1,310	.....	1,531	.....	.....	82,801	5,512	.....
443	27	.....	.....	.....	87	.....	.....	748	.....	.....	4,207	1,900	.....
12,337	800	.....	.....	.....	701	1,407	621	6,708	.....	.....	69,240	14,471	.....
46,034	8,427	3,714	.....	4,004	1,906	2,049	1,153	12,372	.....	.....	1,02,131	16,446	.....
73,179	10,277	4,500	.....	4,362	4,087	5,004	2,014	25,841	.....	3,006	3,25,848	43,201	.....
94,022	14,423	.....	33,247	.....	.....	4,061	0,000	1,01,540	.....	.....	5,32,064	34,181	.....
8,018	.....	328	.....	945	1,340	605	.....	609	.....	.....	21,106	8,211	.....
8,077	.....	122	.....	700	2,300	600	870	161	.....	.....	10,515	2,220	.....
1,965	.....	.....	.....	.....	434	130	.....	195	.....	.....	8,504	102	.....
13,561	.....	450	.....	1,615	5,649	1,000	1,000	1,758	.....	.....	17,013	11,430	.....
4,067	111	.....	57	.....	.....	1,307	417	548	.....	.....	12,047	5,284	.....
1,16,950	18,534	450	23,344	1,645	3,040	8,850	7,117	1,03,843	.....	.....	4,30,118	50,194	.....
5,314	.....	1,540	80	0,384	1,701	1,510	.....	1,105	.....	.....	20,810	3,050	.....
7,973	1,084	.....	.....	.....	1,374	910	.....	4,950	.....	1,114	66,108	25,415	.....
5,386	320	.....	120	382	.....	312	30	472	.....	.....	11,386	602	.....
11,450	1,704	.....	120	382	1,374	1,222	30	6,208	.....	1,118	70,554	30,097	.....
9,007	.....	.....	.....	1,220	.....	292	.....	1,140	.....	.....	24,267	1,125	.....
31,713	4,010	.....	.....	5,068	.....	2,298	1,320	2,615	.....	.....	63,140	24,505	.....
4,404	184	1,004	.....	50	705	680	300	100	.....	.....	33,053	22,036	.....
4,276	462	.....	.....	.....	.....	120	.....	607	.....	610	16,077	345	.....
9,733	2,600	.....	.....	880	1,552	340	280	340	.....	.....	31,034	7,030	.....
4,557	.....	.....	181	.....	115	175	.....	672	.....	.....	15,328	12,773	.....
4,820	731	.....	.....	161	144	814	108	403	.....	.....	19,228	15,125	.....
66,767	8,671	1,006	181	6,554	2,461	4,367	2,512	5,636	.....	610	2,16,104	82,136	.....
7,574	.....	.....	.....	873	220	1,787	271	1,388	.....	1,500	31,186	5,492	.....
516	.....	.....	.....	1,628	0,092	910	303	545	.....	.....	25,540	2,300	.....
4,787	.....	.....	.....	1,020	.....	240	.....	356	.....	.....	16,276	7,120	.....
12,821	.....	.....	.....	3,127	6,912	2,937	664	2,240	.....	1,500	73,598	15,002	.....
3,00,318	35,186	8,901	23,075	24,024	20,344	23,162	13,037	1,46,210	.....	6,324	12,37,733	5,22,519	.....

REMARKS.

FORM No. II.

Statement of Expenditure of the Second Class Municipalities in Bengal for the year 1876-77.

FORM No. II.—Statement of Expenditure of the Second

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other income (if any special income from that of the Head Office is maintained).	Contingency and other charges.	Police.	Restriction of birds and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUDWAN	Sudwan	1	Outwa	164	5,194	...	...	...	...	727	2,021	...	...
		2	Outwa	3,491	6,140	...	...	...	...	500	2,074	42	...
		3	Janhat	305	5,076	...	...	...	...	238	1,730	...	...
		4	Ranogunge	57	6,520	...	...	...	...	1,205	1,571	...	...
			Total	4,113	27,880	...	2,812	...	...	2,530	6,002	42	...
	Bankora	5	Bankora	513	6,570	...	432	...	...	673	3,000	3	...
		6	Bahupore ... ..	...	2,806	...	222	...	...	610	1,234	...	...
			Total	513	8,326	...	754	...	...	1,283	4,234	7	...
	Bourhoom	7	Soory	1,436	3,551	...	694	...	...	1,117	1,503	...	...
	Midnapore	8	Pumbok	401	3,190	...	170	...	253	118	1,101	10	21
		9	Ghatol	9,315	4,192	...	332	...	...	...	1,400	...	...
		10	Chunderoom	2,517	2,770	...	28	...	...	...	...	...	...
		11	Ranajobhupore	2,403	3,154	...	192	...	...	...	1,251	...	...
		12	Khorpooy	920	1,362	...	34	...	...	...	740	...	...
			Total	15,550	13,613	...	1,116	...	323	450	6,121	10	26
	Hooghly	13	Danabrinsh	1,130	2,106	...	300	...	...	190	1,330	...	...
		14	Bredahat	1,517	6,810	...	346	...	356	1,020	2,740	...	...
		15	Huddinsour	190	4,514	...	262	...	...	470	2,325	...	...
		16	Kotrang	1,861	3,175	...	255	...	234	411	1,127	...	...
			Total	4,613	15,703	...	1,263	...	830	2,112	7,727	...	...
			Divisional Total	30,260	68,661	...	6,269	...	1,182	7,507	28,017	60	29
24-Pergunnahs	24-Pergunnahs	17	South Suburban	175	14,140	...	947	...	1,900	7	11,730	...	...
		18	North Ditto	13	3,420	...	657	...	405	197	8,421	...	...
		19	Rajpore ... ..	...	3,477	...	178	...	106	1,007	...	...	...
		20	Ankurpanah	1,267	16,373	...	210	...	1,008	248	6,127	...	...
		21	Nawalpunge	1,018	7,090	...	193	...	852	208	3,541	...	...
		22	Barnet	132	4,114	...	161	...	...	...	2,217	...	...
		23	Nycolity	470	6,087	...	211	...	713	45	4,279	...	...
		24	Hinacrinat	500	3,042	...	719	...	438	70	1,921	...	...
		25	Chanderpaul	1,927	3,370	...	215	...	441	149	1,523	...	...
		26	Budoorah	238	3,830	...	215	...	453	25	2,340	...	...
		27	Takoo	312	2,067	...	150	...	251	25	1,752	...	...
		28	Kalkina	914	2,820	...	72	...	994	...	1,637	...	...
		29	Kalarah	956	1,426	...	36	...	101	...	905	...	...
		30	Chanderkash	101	625	...	36	...	106	...	829	...	...
		31	Kalyanpore	747	1,319	...	36	...	106	...	828	...	...
		32	Dehinita	905	1,307	...	36	...	101	...	818	...	...
		33	Barnagar	105	1,070	...	27	...	50	...	108	...	...
		34	Jaynagar	731	2,388	...	36	...	240	43	1,240	...	...
		35	Bargulsh	2,508	2,081	...	80	...	444	...	2,170	...	...
		36	Kadinita	1,212	1,921	...	36	...	275	...	908	...	...
			Total	14,103	85,702	...	5,507	...	9,009	2,608	55,350	102	...
PRINCE-DIST.	Muddin...	37	Nuddes	1,021	3,293	...	300	...	165	130	1,696	...	...
		38	Kowhites	496	2,707	...	282	...	245	102	1,373	...	...
		39	Mishrapore	120	2,128	...	260	...	110	78	911	...	...
		40	Devenagar	374	2,801	...	315	...	139	163	1,51	...	...
		41	Mudshapore	917	870	...	137	...	50	...	710	...	...
		42	Coonacully	1,750	2,107	...	282	...	118	...	1,644	...	...
			Total	4,061	13,705	...	1,567	...	888	453	5,701	...	...
	Moorvelchah	43	Deerhoom	4,724	17,266	...	83	...	1,084	0,893	3,884	...	171
		44	City Moorvelchah	10,273	27,772	...	80	...	8,441	11,507	...	...	...
		45	Jamirpore	110	1,573	...	90	...	617	317	2,304	...	...
		46	Kandi	365	4,402	...	90	...	640	413	5,008	...	...
			Total	25,394	60,890	...	353	...	4,137	13,074	20,106	...	171
			Divisional Total	42,338	1,06,417	...	5,781	...	14,124	15,195	81,231	102	171
RAJSHAHYA AND OTHER DISTRICTS.	Dinapore	47	Dinapore	558	9,817	...	1,341	...	...	804	2,108	...	...
			
	Rajahahy	48	Banishah	1,161	11,117	...	509	...	1,040	470	3,105	...	...
		49	Nadim	108	4,054	...	600	...	...	868	2,171	...	...
			Total	2,130	16,170	...	1,909	...	1,040	838	5,276	...	...
	Pabna	50	Pabna	568	6,751	...	719	...	...	172	3,105	...	...
		51	Serajganj	1,700	6,321	...	934	...	...	41	3,077	...	...
			Total	2,277	12,072	...	1,652	...	...	213	6,177	...	...
	Bogra	52	Bogra	2,405	4,704	...	540	...	...	...	1,305	...	...
		53	Shervapore	1,201	2,001	...	480	...	...	240	901	...	...
			Total	3,606	7,705	...	1,020	...	...	1,310	2,516	...	...
	Bangore	54	Bangore	3,078	10,082	...	1,100	...	...	721	3,481	...	...
			Divisional Total	11,134	55,846	...	6,408	...	1,080	8,498	12,848	...	...

Class Municipalities in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
DIVISION.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitation and charitable establishments (hospitals, houses, vaccination).	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	credit balance at the close of the year.	debit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
491 909 609 619	110	100	1,500 82	500	320	613 319 10	140 49 106	145 80 187	.....	.....	4,974 7,509 3,779 4,497	344 8,173 392 4,808	.....
5,010	110	100	1,582	500	320	861	340	1,145	.....	.....	20,039	10,783	.....
925	.....	.....	.....	.....	80	187 400	.....	43 61	.....	.....	5,552 2,740	690 44	.....
925	.....	.....	.....	.....	80	587	.....	107	.....	.....	9,052	721	.....
501	.....	.....	.....	.....	.....	.....	.....	.....	300	.....	4,105	881	.....
107 814 805 608 300	.....	590 2,917	.....	.....	180 471 187 6 7	104 162 85 49 29	.....	39 85 67 14 29	.....	100	2,905 4,024 3,191 2,238 1,149	690 6,900 2,101 773 1,118	.....
5,971	.....	4,417	.....	.....	851	371	545	.....	.....	100	16,201	12,998	.....
674 709 10 663	.....	.....	.....	.....	105 110 337	250 104 8	.....	82 339 108 185	.....	.....	2,635 5,879 3,452 3,207	700 2,457 2,101 828	.....
2,006	.....	.....	.....	417	105	253	.....	745	.....	.....	15,258	4,758	.....
2,003	110	5,517	1,582	917	544	2,571	717	2,295	300	100	61,655	30,144	.....
1,587 2,785 416 2,347 1,354 300	.....	.....	.....	390	890 24 7 ..... .....	..... ..... ..... ..... ..... .....	141 16	102 494 780 461 109	.....	.....	17,098 14,501 2,720 11,440 2,540 3,400	6734 81 718 121 1,108 425	.....
707 1,099 410 315 213 220	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,170 4,072 437 1,045 3,690 2,561	204 1,045 485 1,045 409 116	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,411 740 443 443 1,247 1,772	1,607 808 943 943 610 16	.....
209 232 435 1,389 946 768	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,303 3,046 2,613	153 1,963 320	.....
15,409	150	380	.....	1,604	34	5,572	1,067	3,294	.....	.....	65,801	11,794	.....
550 705 453 281 428 810	.....	.....	.....	.....	34 1 ..... ..... ..... .....	.....	.....	.....	.....	.....	3,177 2,288 2,040 1,714 1,385 2,110	1,127 1,811 111 1,777	.....
5,071	.....	.....	.....	34	1	170	616	702	.....	.....	13,340	4,741	617
4,435 4,301 1,200 101	.....	.....	.....	.....	.....	363 809 701 440	97 471 440 00	463 50 00	.....	.....	17,794 35,118 8,744 4,114	1,448 2,029 3,639 358	.....
12,912	375	.....	.....	.....	.....	2,313	1,010	678	.....	.....	31,050	29,411	.....
80,886	820	293	.....	1,082	35	4,010	2,032	5,170	.....	.....	1,68,287	65,801	617
3,006	.....	.....	.....	.....	.....	.....	.....	828	.....	.....	7,127	1,872	.....
3,708 689	106	.....	.....	.....	41	80 71	188 95	207 .....	.....	1,340	10,020 4,371	1,200 1,600	.....
4,465	195	.....	.....	.....	41	170	283	541	.....	2,200	15,399	3,629	.....
1,054 908	.....	150	89	.....	.....	478 570	60	246 105	.....	.....	6,800 6,745	310 2,206	.....
1,948	.....	150	84	.....	.....	1,048	60	401	.....	.....	11,743	3,006	.....
511 698	80	.....	.....	.....	.....	848 511	.....	217 134	.....	.....	3,804 3,054	3,400 848	.....
1,810	80	.....	.....	.....	.....	703	.....	245	.....	.....	6,618	4,347	.....
800	.....	.....	.....	.....	1,123	.....	.....	804	.....	.....	7,886	5,478	.....
11,448	246	246	.....	.....	1,214	1,307	543	1,710	.....	1,300	64,905	17,528	.....

REMARKS.

FORM NO. II.—Statement of Expenditure of the Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISIONS.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue.	Conservancy and other charges.	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DACCA	Dacca	55	Narainpore and Moulviganj	5,187	6,050	.....	.....	.....	.....	.....	.....	2,577	.....
		56	Furzedpore	618	6,451	.....	635	.....	.....	870	1,594	.....	.....
		57	Madarapore	1,446	2,806	.....	367	.....	.....	100	1,153	.....	.....
			Total	2,134	8,297	.....	1,022	.....	.....	670	2,937	.....	.....
	Backergunge	58	Burysal	2,226	8,462	.....	1,020	.....	127	1,000	2,560	44	.....
		59	Nalchity	438	1,240	.....	228	.....	.....	5	425	.....	.....
		60	Jalalota	484	1,382	.....	253	.....	.....	102	435	.....	.....
			Total	3,227	11,085	.....	1,521	.....	.....	1,214	3,424	54	.....
	Mymensingh	61	Nussorabad	103	5,506	.....	.....	.....	.....	1,894	1,284	.....	.....
		62	Bazipore	331	701	.....	77	.....	.....	111	325	10	.....
		63	Kalidhama	1,363	2,141	.....	334	.....	.....	360	1,257	.....	.....
			Total	734	8,348	.....	44	.....	.....	1,117	807	.....	.....
			Shyampur	1,035	3,334	.....	416	.....	.....	132	881	.....	.....
			Total	4,778	13,456	.....	1,797	.....	.....	3,117	2,993	16	.....
	Tippah	64	Brahmanbaria	120	4,230	.....	742	.....	.....	469	1,910	50	.....
			Divisional Total	14,526	46,883	.....	6,073	.....	.....	1,157	11,085	104	.....
CHITTAGONG	Chittagong	65	Cor's Bazar	1,007	1,982	.....	222	.....	.....	175	885	.....	.....
		66	Nonchally	347	2,083	.....	367	.....	.....	789	1,210	.....	.....
			Divisional Total	2,014	4,065	.....	589	.....	.....	964	1,795	.....	.....
	Patna	67	Barh	2,725	5,541	.....	772	.....	.....	481	2,111	.....	.....
		68	Behar	2,662	14,123	.....	1,281	.....	.....	1,754	6,758	.....	.....
			Total	5,387	20,714	.....	2,053	.....	.....	2,235	8,869	.....	.....
	Bhabhal	69	Juadiapore	946	1,235	.....	322	.....	.....	37	67	.....	.....
		70	Buxar	1,157	4,601	.....	675	.....	.....	730	1,611	.....	.....
		71	Deouari	294	2,570	.....	504	.....	.....	620	1,161	.....	.....
			Total	5,721	8,406	.....	479	.....	.....	103	2,846	.....	.....
			Shuboh	369	1,225	.....	301	.....	.....	201	794	.....	.....
			Total	8,507	22,121	.....	2,071	.....	.....	2,260	7,520	.....	.....
	Mouafferpore	72	Hajipur	3,377	4,076	.....	304	.....	.....	72	2,287	.....	.....
		73	Jalgaon	62	2,301	.....	459	.....	.....	72	1,062	.....	.....
			Total	4,002	6,377	.....	763	.....	.....	144	3,349	.....	.....
	Durbhanga	74	Roshera	1,551	3,174	.....	332	.....	.....	240	1,406	.....	.....
		75	Moulvibazar	9,108	3,686	.....	336	.....	.....	102	1,357	.....	.....
			Total	10,372	6,860	.....	668	.....	.....	342	2,763	.....	.....
	Barun	76	Bevelunge	8,632	1,113	.....	601	.....	.....	600	2,516	100	.....
		77	Sawan	2,754	2,540	.....	301	.....	.....	6	1,254	1,072	.....
			Total	10,756	3,653	.....	902	.....	.....	606	3,770	1,072	.....
	Chumpanun	78	Mithorpe	2,207	3,317	.....	415	.....	.....	81	473	60	.....
		79	Botalia	1,003	6,760	.....	419	.....	.....	670	1,830	.....	.....
			Total	3,210	10,077	.....	834	.....	.....	148	2,303	60	.....
			Divisional Total	45,694	79,585	.....	7,628	.....	.....	816	8,601	29,846	741
BRACUPTON	Bharuapore	80	Coleman	5,071	1,000	.....	294	.....	.....	100	300	.....	.....
		81	Deouari	1,456	3,178	.....	46	.....	.....	307	302	.....	.....
			Total	6,527	4,178	.....	340	.....	.....	407	602	.....	.....
	Maidah	82	English Bazar (d-10-1)	398	5,337	.....	78	.....	.....	301	2,020	.....	.....
		83	Maidah (d-10-1)	223	2,400	.....	78	.....	.....	217	1,00	.....	.....
			Total	621	7,737	.....	156	.....	.....	518	3,020	.....	.....
			Divisional Total	8,527	12,915	.....	496	.....	.....	925	3,622	.....	.....
	Cuttack	84	Cuttack	7,277	24,544	.....	2,074	.....	.....	2,105	4,790	.....	.....
		85	Jajpore	816	744	.....	621	.....	.....	302	737	.....	.....
		86	Kantaparah	843	2,022	.....	430	.....	.....	114	740	.....	.....
			Total	1,459	27,010	.....	3,025	.....	.....	3,521	6,267	.....	.....
	Balasore	87	Balasore	1,102	7,065	.....	780	.....	.....	384	1,951	.....	.....
			Divisional Total	1,459	34,075	.....	3,805	.....	.....	3,905	8,208	.....	.....
			Total	7,277	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHOTA NAGPORE	Hazaribagh	88	Hazaribagh	1,240	6,124	.....	540	.....	108	1,368	1,977	.....	.....
		89	Chaitra	320	4,275	.....	360	.....	60	714	1,037	940	.....
		90	Khatu	981	3,528	.....	360	.....	.....	680	1,330	.....	.....
			Total	3,006	13,927	.....	1,260	.....	.....	1,652	3,337	940	.....
	Lohardogga	91	Ranchi	5,417	6,904	.....	1,107	.....	.....	1,075	1,065	.....	.....
		92	Purulia	461	6,078	.....	60	.....	.....	302	777	864	.....
		93	Chyosana	453	1,778	.....	130	.....	.....	194	677	.....	.....
			Divisional Total	6,407	14,760	.....	1,297	.....	.....	1,569	2,519	940	.....
	Manthoon	94	Manthoon	1,102	7,065	.....	780	.....	.....	384	1,951	.....	.....
			Divisional Total	1,102	7,065	.....	780	.....	.....	384	1,951	.....	.....
			GRAND TOTAL	1,102	7,065	.....	780	.....	.....	384	1,951	.....	.....
			GRAND TOTAL	1,102	7,065	.....	780	.....	.....	384	1,951	.....	.....

Municipalities in Bengal for the year 1876-77—(Continued).

15	16	17	18	19	20	21	22	23	24	25	26	27	28	REMARKS.
DETAILS.														
Construction and maintenance of roads.	Water-carriage roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including sewers and sanitary improvements.	Sanitary and charitable establishments, hospitals, almshouses, &c.	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Excess balance at the close of the year.	Debit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,712	864	390	282	.....	.....	7,483	4,004	.....
882	1,608	.....	.....	210	.....	109	.....	.....	4,955	1,774	.....
2,374	22	.....	45	.....	.....	3,608	525	.....
2,657	1,634	.....	.....	232	.....	242	.....	.....	8,724	1,727	.....
2,680	727	.....	.....	305	69	30	350	.....	.....	8,870	1,800	.....
18	30	25	.....	.....	828	820	.....
611	40	16	.....	.....	1,477	538	.....
3,189	727	.....	.....	305	00	106	388	.....	.....	11,181	3,226	.....
1,898	00	30	.....	.....	.....	4,912	727	.....
962	65	.....	.....	.....	481	369	.....
1,095	200	42	130	.....	.....	.....	3,608	761	.....
1,098	147	.....	.....	120	78	80	707	.....	.....	4,013	.....	530	
1,450	4	125	30	30	.....	.....	3,500	1,547	.....
4,683	147	.....	607	270	307	288	287	.....	.....	17,130	1,327	509	
200	75	.....	.....	175	205	.....	116	.....	.....	8,978	281	.....
19,600	949	1,054	607	756	1,088	718	1,758	.....	.....	18,670	1,168	529	
765	170	.....	24	1,005	103	.....	6	.....	.....	3,129	825	.....
.....	152	.....	512	23	80	.....	.....	2,483	847	.....
755	170	.....	176	1,005	465	23	80	.....	.....	3,606	1,574	.....
2,405	20	.....	.....	.....	50	180	300	.....	.....	6,119	1,887	.....
1,284	870	1,200	60	.....	.....	1,880	7,546	.....
3,000	20	.....	.....	.....	1030	.....	410	.....	.....	10,508	9,823	.....
62	132	.....	11	.....	.....	1,092	1,126	.....
1,070	220	.....	200	.....	.....	5,148	700	.....
1,040	34	.....	.....	33	40	.....	34	.....	.....	3,343	2,277	.....
10	2,000	.....	76	.....	.....	.....	1,185	.....	.....	8,049	7,682	.....
.....	60	.....	50	.....	1054	.....	.....	.....	.....	.....
2,758	2,054	.....	136	33	442	16	1,657	.....	.....	10,545	11,179	91	
2,680	170	60	120	.....	.....	6,157	1,666	282	
500	152	.....	23	.....	.....	3,458	.....	.....
3,360	752	69	223	.....	.....	1,676	1,661	282	
802	160	100	10	.....	.....	3,346	1,072	.....
4,408	50	.....	7	55	14	.....	.....	6,024	6,400	.....
6,295	50	.....	176	155	21	.....	.....	9,370	7,822	.....
1,318	116	.....	.....	10	317	607	500	83	.....	.....	1,028	8,517	.....
338	11	.....	.....	.....	.....	607	210	177	.....	.....	1,014	971	.....
1,896	125	.....	.....	10	317	1,211	710	239	.....	.....	12,257	9,101	.....
165	153	.....	100	.....	57	.....	.....	2,166	2,708	.....
2,720	198	.....	254	.....	.....	.....	.....	6,877	1,495	.....
2,801	50	105	.....	331	.....	354	52	57	.....	.....	9,053	4,251	.....
19,125	201	2,227	.....	506	550	3,567	1,185	2,019	.....	.....	70,168	47,044	555	
.....	
90	319	.....	406	.....	72	40	821	.....	.....	1,130	2,410	.....
1,203	183	.....	20	.....	.....	5,100	4,551	.....
109	440	20	8	.....	.....	4,487	154	.....
.....	1,570	290	.....
431	44	.....	.....	6,257	911	.....
1,580	401	.....	601	.....	670	130	798	.....	.....	10,187	6,088	.....
.....	
3,893	3,400	.....	.....	1,167	.....	.....	17,477	.....	310	
643	650	.....	.....	.....	.....	.....	2,773	.....	1,515	
313	401	.....	.....	91	.....	.....	2,180	.....	885	
4,280	4,915	.....	.....	1,533	.....	.....	22,230	682	.....
1,482	25	293	.....	.....	554	.....	.....	5,750	1,287	.....
5,723	25	5,145	.....	.....	1,807	.....	.....	27,766	2,774	1,291	
.....	
504	405	.....	200	.....	.....	5,209	1,018	.....
645	105	.....	57	.....	.....	2,698	1,903	.....
711	200	.....	.....	.....	.....	3,091	420	.....
2,940	858	.....	201	.....	.....	12,790	8,852	.....
1,774	100	100	466	.....	.....	6,262	8,020	.....
286	220	.....	75	135	19	.....	87	.....	.....	3,070	1,067	.....
900	100	.....	31	.....	.....	1,820	461	.....
5,318	29	.....	75	135	1,008	100	1,536	.....	.....	24,210	11,090	.....
98,471	7,084	2,100	3,574	8,143	17,760	7,217	37,450	300	1,200	472,790	1,08,708	5,174	

FORM No. II.

Statement of Expenditure of the several Unions in Bengal for the year 1876-77.

FORM No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Division.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and income (if any special rate levied for a special purpose, the Office is maintained).	Casualty and	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN	Burdwan	1	Patnabari	780	1,025	.....	280	.....	.....	.....	.....	.....	.....
		2	Konamookh	140	3,400	.....	450	.....	.....	.....	.....	.....	.....
		3	Johannabad	408	2,115	.....	450	.....	.....	75	.....	.....	.....
		4	Bally	702	1,254	.....	.....	.....	.....	.....	.....	.....	.....
		5	Khambar	2,515	1,080	.....	.....	.....	.....	60	.....	.....	.....
		6	Koorgunge	394	917	.....	110	.....	.....	.....	.....	.....	.....
		7	Kotulpore	502	1,107	.....	205	.....	.....	.....	.....	.....	.....
			Total	5,779	11,411	.....	2,448	.....	.....	182	.....	.....	.....
	Bankura	8	Joydura	550	168	.....	.....	.....	.....	19	.....	.....	.....
	Hooghly	9	Mugra	408	501	.....	55	.....	.....	.....	.....	.....	.....
		10	Pandurash	1,414	1,410	.....	216	.....	.....	.....	.....	.....	.....
		11	Jogdiparah	702	1,025	.....	237	.....	.....	.....	.....	.....	.....
		12	Salaguri	4,043	3,280	.....	340	.....	.....	10	.....	.....	.....
		13	Udarasin	1,102	430	.....	12	.....	.....	.....	.....	.....	.....
			Total	8,253	7,628	.....	808	.....	.....	10	.....	.....	.....
	Howrah	14	Khanacol	4,068	1,408	.....	280	.....	.....	.....	.....	.....	.....
			Divisional Total	19,464	30,007	.....	3,623	.....	.....	140	.....	10,229	.....
PRINCE OF WALES	24-Perennah	15	Barackpore	.....	1,231	.....	.....	.....	.....	179	.....	.....	.....
		16	Dum-Dum	.....	1,270	.....	.....	.....	.....	84	.....	.....	.....
			Total	.....	2,501	.....	.....	.....	.....	263	.....	.....	.....
	Nuddea	17	Chandah	671	2,857	.....	222	.....	.....	167	.....	.....	.....
		18	Jagoli	500	615	.....	108	.....	.....	33	.....	.....	.....
			Total	1,171	3,472	.....	330	.....	.....	100	.....	.....	.....
	Jessore	19	Keshubpore	902	747	.....	216	.....	.....	.....	.....	.....	.....
		20	Kotchandipore	1,120	1,053	.....	264	.....	.....	.....	.....	.....	.....
			Total	2,022	2,770	.....	480	.....	.....	.....	.....	.....	.....
	Moorshedabad	21	Baranpore Cantonment	1,540	1,835	.....	.....	.....	.....	18	.....	.....	.....
		22	Dowlatabad	.....	923	.....	.....	.....	.....	84	.....	.....	.....
			Total	1,540	2,658	.....	.....	.....	.....	102	.....	.....	.....
			Divisional Total	5,212	11,764	.....	810	.....	.....	805	.....	1,585	.....
RAJSHAHY AND COCHIN BEHAR	Jalpiapore	23	Jalpiapore	6	1,754	.....	136	.....	.....	.....	.....	.....	.....
		24	Manickpore	1,001	4,110	.....	612	.....	.....	.....	.....	.....	.....
	Farrukpore	25	Rydpore	212	1,438	.....	320	.....	.....	.....	.....	.....	.....
		26	Dowlat Khana	576	504	.....	171	.....	.....	.....	.....	.....	.....
	Bakergunge	27	Patnabally	119	301	.....	60	.....	.....	.....	.....	.....	.....
		28	Peerspore	318	1,428	.....	145	.....	.....	.....	.....	.....	.....
		29	Bowdli	57	254	.....	120	.....	.....	.....	.....	.....	.....
		30	Bakergunge	1,121	1,710	.....	279	.....	.....	.....	.....	.....	.....
			Total	1,981	4,880	.....	705	.....	.....	.....	.....	.....	.....
	Mymensingh	31	Tanmoli	113	4,483	.....	285	.....	.....	.....	.....	.....	.....
		32	Moskasscha	.....	3,312	.....	.....	.....	.....	1,020	.....	.....	.....
			Total	408	7,795	.....	691	.....	.....	1,020	.....	.....	.....
			Divisional Total	5,092	18,218	.....	2,528	.....	.....	1,205	.....	10,470	.....
PATNA	Patna	33	Khatuoli	1,532	2,003	.....	211	.....	.....	.....	.....	.....	.....
		34	Munzir	625	1,494	.....	311	.....	.....	.....	.....	.....	.....
		35	Imampara Nizamut	5,570	8,210	.....	288	.....	.....	.....	.....	.....	.....
		36	Mahomedpore	915	1,258	.....	111	.....	.....	.....	.....	.....	.....
		37	Behatpore	1,807	1,478	.....	.....	.....	.....	.....	.....	.....	.....
		38	Fulwa	1,573	3,150	.....	508	.....	.....	.....	.....	.....	.....
		39	Behatpore	3,570	3,548	.....	400	.....	.....	.....	.....	.....	.....
		40	Dinapore Cantonment	2,091	15,031	.....	508	.....	.....	.....	.....	.....	.....
		41	Nawadah	1,770	2,064	.....	180	.....	.....	.....	.....	.....	.....
			Total	19,631	38,076	.....	2,654	.....	.....	5,958	.....	10,240	.....
PATNA	Gya	42	Tokari	2,074	1,702	.....	11	.....	.....	.....	.....	.....	.....
		43	Imamdarpur	1,752	1,200	.....	11	.....	.....	.....	.....	.....	.....
		44	Behatpore	1,207	1,000	.....	11	.....	.....	.....	.....	.....	.....
		45	Nawadah	901	776	.....	11	.....	.....	.....	.....	.....	.....
		46	Biyah	1,340	964	.....	11	.....	.....	.....	.....	.....	.....
		47	Rajpore	622	618	.....	11	.....	.....	.....	.....	.....	.....
		48	Sherechatty	1,003	1,100	.....	11	.....	.....	.....	.....	.....	.....
		49	Fulchepore	904	617	.....	11	.....	.....	.....	.....	.....	.....
		50	Aurangabad	1,320	824	.....	11	.....	.....	.....	.....	.....	.....
		51	Thana	601	429	.....	11	.....	.....	.....	.....	.....	.....
		52	Khatuamgur	841	807	.....	11	.....	.....	.....	.....	.....	.....
			Total	13,027	10,807	.....	121	.....	.....	1,457	.....	7,983	.....

Unions in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	REMARKS.
DETAILS.														
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, not similar to those in the preceding columns.	Sewers and drains (including hospitals, almshouses, vaccination, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balances at the close of the year.	Debit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,225						420		6			1,222	1,492		
1,202								6			1,208	1,492		
1,050						420		225			1,695	1,492		
											240	504		
390								15			395	304		
1,225								31			1,256	1,492		
712								61			773	177		
1,153								113			1,266	1,492		
90								3			93	1,188		
5,790								210			5,999	6,529		
											745	5,114		
5,440						420		255			5,960	19,108		
											1,821			
											1,725			
											3,496			
137								25			2,712	1,295		
46								58			457	675		
183								81			2,699	1,975		
											605	1,174		
								16			1,190	5,187		
								10			1,801	3,521		
545								85	1,162		2,892	796		6
645								85	1,162		3,157	613		6
724								68	1,160		10,779	5,985		6
											1,713	47		
			700					105			1,082	1,119		
								1			1,606		21	
100											1,000	155		
3,522	300										1,546	327		
											1,210	305		447
100								764			2,007	753		
1,000								108			6,730	1,578	469	
1,412											3,584	1,012		
628											3,380	318		
1,560											3,073	1,270		
2,450			700								18,451	3,927	469	
100								8			2,585	1,000		
3,522	300							76			1,540	700		
								28			9,369	4,711		
30											1,171	1,102		
100											1,085	2,554		
690											3,051	3,078		
735											3,205	2,430		
101											17,785	2,027		
6,098	700	100									1,200	2,024		
											38,611	19,026		
											1,551	2,828		
											2,570	1,600		
											1,140	121		
											821	416		
											1,560	725		
											545	470		
											1,290	807		
											752	300		
											1,156	1,081		
											670	416		
											480	960		
											15,361	11,163		

FORM No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	Interest on debt.	EXPENSES.						
							Head Office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue from the establishment apart from the of the Head Office is estimated).	Conservancy and cleaning.	Police.	Provision of water and drainage.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA- contd.	Shahabad	53	Chowra	360	518	.....	108	.....	.....	.....	385	.....	.....
		54	Budhpore	.....	815	.....	127	.....	.....	.....	608	.....	.....
		55	Nandigunge	.....	890	.....	225	.....	.....	101	647	.....	.....
		56	Chenara	.....	140	.....	216	.....	.....	111	381	.....	.....
		57	Jehanabad	.....	677	.....	101	.....	.....	36	272	.....	.....
		58	Chand	.....	275	.....	37	.....	.....	.....	18	.....	.....
		59	Chyapora	.....	196	.....	65	.....	.....	.....	302	.....	.....
			Total	2,105	4,023	.....	510	.....	.....	511	2,718	.....	.....
	Moufferpore.	60	Seetampurhee	1,023	1,119	.....	363	.....	.....	139	306	.....	.....
		61	Mohar	75	1,000	.....	168	.....	.....	.....	495	.....	.....
		Total	1,098	2,119	.....	531	.....	.....	139	801	.....	.....
		Divisional Total	35,812	55,184	.....	4,086	.....	1,457	7,284	27,081	162	.....
BAGUL- PORE	Purneah		Kuseeunge	1,450	3,888	.....	555	.....	.....	1	2,105	.....	.....
			Kuseeunge	474	1,061	.....	120	.....	.....	7	711	.....	.....
			Divisional Total	1,925	4,949	.....	675	.....	.....	8	2,816	.....	.....
CHITRA	Pooree	62	Pooree	8,348	9,140	.....	795	.....	.....	666	4,818	.....	.....
	Lohardugga	63	Dumua	545	306	.....	64	.....	.....	96	145	.....	.....
64		Lohardugga	507	1,323	.....	132	.....	.....	.....	639	.....	.....
65		Garia	765	2,042	.....	318	.....	.....	207	600	.....	.....
		Total	1,817	3,671	.....	514	.....	.....	559	1,414	.....	.....
CHITRA NAGPORE...	Mauchoom	66	Ranunathpore	908	1,133	.....	10	.....	10	254	711	.....	7
		67	Manbazar	125	694	.....	18	.....	191	102	236	.....	.....
		68	Jhalidab	69	1,770	.....	29	.....	305	273	432	.....	.....
			Total	1,100	3,600	.....	57	.....	610	609	1,512	.....	7
			Divisional Total	2,527	7,172	.....	601	.....	610	1,748	2,696	.....	7
GRAND TOTAL				+77,025 -409	1,28,210	.....	12,832	.....	2,582	12,021	64,745	192	7

Unions in Bengal for the year 1876-77.—continued.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	
DIFFER.														
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments, hospitals, vaccination, &c.	Education, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	498	291	.....
.....	815	.....	.....
461	3	.....	.....	960	.....	.....
.....	914	77	.....
13	900	241	.....
.....	130	316	.....
474	360	143	.....
.....	100	.....	.....	4,612	1,616	.....
187	14	.....	.....	10	.....	.....	1,018	1,127	.....
.....	62	.....	.....	713	360	.....
187	14	.....	.....	69	.....	.....	1,730	1,497	.....
5,760	300	1,178	.....	2,846	1,000	3,400	.....	7,946	.....	.....	57,228	3,772	.....
.....	2,431	2,474	.....
.....	838	687	.....
.....	3,269	3,073	.....
2,380	74	.....	.....	85	.....	.....	8,723	8,708	.....
84	9	.....	.....	438	215	.....
216	120	.....	.....	1,235	517	.....
500	406	.....	.....	.....	.....	.....	1,016	862	.....
621	600	.....	.....	129	.....	.....	5,066	1,624	.....
.....	
60	18	8	.....	1,146	847	.....
.....	724	1	.....
.....	1,064	155	.....
30	100	38	14	23	2,024	1,074	
600	400	.....	.....	100	38	14	152	6,620	3,290	
17,640	300	1,618	700	3,246	1,403	5,364	640	3,086	1,180	.....	1,26,960	78,430	471	

FORM No. II.

Statement of Expenditure of the several Stations in Bengal for the year 1876-77.

FORM No. II.—Statement of Expenditure of the several

1	2	3	4	5	6	7	8	9	10	11	12	13	14
DIVISION.	District.	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of tolls, taxes and sources of income (if any special rate levied) from the Head Office is maintained.	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. & C. U. L. FORM	Monehy South Perungudi.		Jamalore	2,800	10,244	....	2,672	....	....	3,569	3,304	05	....
			Sahibnagar	238	8,865	....	1,776	....	....	752	204	....	....
			Total	3,124	20,201	....	3,548	....	....	4,321	3,508	05	....

Stations in Bengal for the year 1876-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including garden monuments.	Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Redemption of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,394 160	178	413	163	90	180	1,478 48	500	16,721 3,080	2,423	
5,316	178	413	.....	163	.....	90	180	1,520	.....	700	19,710	5,823	.....

FORM No. II.

*Abstract Statement of Municipal Expenditure in the various Divisions in Bengal
for the year 1876-77.*

FORM No. II.—Abstract Statement of Municipal Expenditure in

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
														EXPENDITURE
NAME	District	Serial number.	Name of municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head Office establishment.	Collection of octroi.	Collection of other taxes and fees from special establishments (if any) (if Office is maintained).	Contingent and	Police.	Registration of births and deaths.	Lighting.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SWAN	Burdwan	Burdwan	10,317	90,014	1,004	8,771	1,344	12,000	23,501	43	1,000	
		Burdwan	1,079	8,493	734	1,307	4,506	7	
		Burdwan	1,185	3,551	1,117	1,403	
		Burdwan	10,254	31,104	2,490	3,020	15,304	114	28
		Burdwan	25,025	94,440	0,583	16,302	31,679	234	8,213	
		Burdwan	18,791	1,05,102	19,332	4,559	25,020	31,030	10,119	
		Total ..		175,243	4,30,044	1,004	41,381	7,307	60,301	1,06,035	413	81,978	
				-168										
SWAN	Burdwan	Burdwan	88,294	8,24,943	20,304	25,011	22,150	1,22,830	2,549	16,905	
		Burdwan	21,601	69,797	4,074	3,641	4,944	21,416	407	
		Burdwan	7,291	15,169	2,630	833	3,321	476	
		Burdwan	25,324	61,138	383	12,074	31,330	171	
		Total ..		11,074	6,00,410	47,780	83,921	70,321	1,09,916	2,824	17,652	
		Total ..		-121										
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the various Divisions in Bengal for the year 1870-77.

15	16	17	18	19	20	21	22	23	24	25	26	27	28
EXPENDITURE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Railways.	Other public works, including similar improvements.	Sanitary and charitable establishments, hospitals, houses, vaccination, &c.	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Expenditure of debt.	Total.	Credit balance at the close of the year.	Debit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16,443	1,187	100	1,588	600	955	1,722	340	8,099	107	306	3,066	94,971	22,649
925	.....	.....	.....	.....	80	587	.....	.....	.....	.....	.....	8,332	1,214
601	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,105	941
4,507	.....	4,399	.....	.....	338	725	.....	871	.....	.....	.....	38,040	20,472
18,223	.....	860	.....	.....	447	798	.....	651	7,743	.....	.....	97,256	36,009
46,954	8,427	5,714	.....	6,964	1,906	2,010	1,103	12,572	.....	.....	.....	1,02,940	21,729
87,813	10,363	8,113	1,582	5,340	4,501	7,997	2,731	20,362	300	3,196	4,13,210	92,563	.....
1,14,115	14,579	293	23,597	1,644	54	8,406	7,037	1,05,605	18	.....	5,31,053	46,180	.....
10,815	.....	400	.....	1,679	3,630	1,809	1,016	2,540	.....	.....	62,983	17,976	.....
4,907	111	.....	67	.....	.....	1,393	417	607	.....	.....	7,848	8,808	.....
12,900	873	.....	.....	.....	.....	2,113	1,010	628	1,162	.....	67,257	26,118	.....
1,48,902	16,063	603	23,514	2,727	5,38	14,045	10,100	1,60,430	1,180	.....	6,65,123	1,02,967	821
3,006	.....	.....	.....	.....	.....	.....	.....	324	.....	.....	7,427	1,972	.....
1,212	190	.....	.....	.....	14	169	283	344	.....	1,290	16,390	3,939	.....
1,210	39	.....	.....	.....	.....	769	.....	215	.....	.....	11,743	.....	.....
800	.....	.....	.....	.....	1,173	.....	.....	895	.....	.....	6,514	4,547	.....
5,544	.....	1,940	.....	6,388	1,701	1,310	.....	1,103	.....	.....	7,596	5,474	.....
.....	235	2,105	164	6,388	2,975	3,177	943	2,815	.....	1,290	80,396	21,029	.....
10,586	1,344	.....	700	.....	1,374	1,774	850	5,571	.....	1,114	78,723	30,138	.....
2,507	.....	1,051	.....	.....	253	253	.....	215	.....	.....	19,660	1,577	.....
6,270	.....	727	.....	.....	305	498	100	498	.....	.....	16,614	4,604	408
6,044	.....	345	.....	.....	276	807	819	787	.....	.....	5,107	4,607	359
5,242	320	75	120	382	173	817	30	683	.....	.....	15,571	1,666	.....
27,774	1,704	1,190	1,864	979	2,130	2,490	1,369	7,329	.....	1,118	1,46,635	42,102	827
10,722	.....	179	.....	1,070	1,004	465	.....	1,116	.....	.....	27,720	1,675	.....
.....	.....	.....	.....	152	.....	212	23	80	.....	.....	2,475	847	.....
10,722	.....	179	.....	1,102	1,004	697	25	1,236	.....	.....	50,205	2,568	.....
41,504	4,950	964	.....	8,020	264	6,479	2,700	4,472	.....	.....	1,63,729	55,864	.....
4,488	184	2,190	.....	790	2,190	914	360	1,170	.....	.....	45,292	32,109	.....
7,598	402	2,004	.....	330	33	562	.....	2,663	.....	610	40,211	13,049	87
1,110	2,691	.....	.....	294	1,852	102	349	650	.....	.....	41,070	5,992	592
9,005	8	.....	131	56	291	396	.....	684	.....	.....	54,081	30,585	.....
6,854	.....	.....	.....	395	461	2,078	908	632	.....	.....	31,489	24,919	.....
5,201	80	193	.....	511	.....	554	52	87	.....	.....	8,053	4,638	.....
81,581	9,172	8,311	1,1	9,406	4,600	11,180	4,707	10,221	.....	610	8,47,090	1,60,512	878
12,497	175	.....	.....	873	250	1,377	451	2,805	.....	2,990	47,807	7,900	.....
814	.....	.....	.....	1,524	6,682	910	363	684	.....	.....	26,976	5,080	.....
6,727	.....	.....	.....	1,026	.....	240	.....	356	.....	.....	19,513	10,994	.....
308	.....	93	.....	500	330	72	40	569	.....	200	6,080	2,748	.....
1,431	.....	80	.....	.....	.....	623	99	44	.....	.....	6,257	914	.....
19,081	173	517	.....	5,936	7,942	5,734	983	4,523	.....	2,200	1,60,774	27,077	.....
4,230	.....	.....	.....	.....	6,943	.....	.....	1,233	.....	.....	22,330	655	1,823
2,230	.....	.....	.....	.....	71	.....	.....	82	.....	.....	8,780	8,780	.....
1,482	.....	.....	.....	25	250	.....	.....	564	.....	.....	1,007	1,587	.....
8,116	.....	.....	.....	25	5,219	.....	.....	1,908	.....	.....	36,429	+11,636	1,925
2,340	.....	.....	.....	.....	.....	884	.....	301	.....	.....	12,701	3,832	.....
2,409	.....	.....	.....	400	.....	100	.....	200	.....	.....	1,064	7,533	.....
899	.....	.....	.....	.....	75	706	.....	31	.....	.....	1,501	421	.....
336	.....	.....	.....	.....	.....	43	18	580	.....	.....	6,598	3,545	.....
7,003	.....	.....	.....	475	235	1,196	118	1,487	.....	.....	30,908	16,208	.....
4,11,789	36,740	18,382	37,078	81,847	81,390	44,866	21,013	1,08,318	1,480	8,324	18,56,640	4,73,998	5,118

REVENUE.

Abstract of Form No. II, giving the Provincial Totals for each column from 5 to 26 for the year 1876-77.

	Rs.			
Balance from previous year	+4,87,808
Income during the year	—10,106
Interest on debt	18,99,388
Head office establishment	3,089
Collection of octroi	1,84,468
Collection of other taxes and sources of income	50,487
Conservancy and cleansing	2,52,491
Police	5,24,109
Registration of births and deaths	5,286
Licensing	59,631
Construction and maintenance of roads	4,11,759
Watering roads	36,740
Drainage works	18,882
Water supply	27,075
Buildings	31,847
Other public works, including gardens and similar improvements	31,380
Sanitary and charitable establishments (hospitals, alms-houses, vaccination, &c.)	44,666
Education, Science and Art	21,013
Miscellaneous	1,68,313
Contributions to Local or Provincial funds	1,480
Repayment of debt	8,394
			Total	18,56,640
Balance at the close of the year—				
Credit balance	4,73,998
Debit balance	3,648

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1877-78.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1879.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1877-78.

No. 230.

FROM D. BARBOUR, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Dated Calcutta, the 25th March 1879.

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1877-78, together with classified statements showing the income and expenditure of the municipalities, unions, and stations for that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

2. *Calcutta Municipality.*—The year 1877 was the first working year of the municipality under the elective system, which came into operation towards the close of October 1876. Some progress was made during the year in the sanitary improvement of the town, but the Commissioners spent much time in profitless discussions, and cannot be said as a body to have shown much practical ability in dealing with the business that came before them. The inability shown by the Commissioners and the Chairman to grasp clearly the financial position of the Municipality, or to control its working effectively, and the financial difficulties resulting therefrom, were fully set forth in the Resolution on the Report of the Municipality for 1877, and as the remarks then made have already been communicated to the Government of India, they need not be repeated. The drainage in the northern part of the town was extended by 13·03 miles, thus bringing up the completed drainage to 99·58 miles, and leaving 75·77 miles still to be constructed. A contract was entered into with the Oriental Gas Company for the complete illumination of the town with gas. Arrangements were also made

during the year for the cleansing of private houses by the formation of a new department called the night-soil service. The new system proved expensive, and its introduction was attended with many difficulties.

3. *Meetings of the Commissioners.*—There were 104 meetings during the year, including 89 Committee meetings. On the first introduction of the new Act (IV, B.C., of 1876) separate Committees were appointed to look after the working of the various departments of the municipality; but the system was said not to work well, and the special Committees were during the year merged into a general Committee called the "Town Council," to which questions of all sorts are now referred for consideration and disposal.

4. *Municipal Finances.*—Owing to the estimates of 1877 being incorrectly framed, and to heavy additional expenditure having been incurred, in some cases without the sanction of the Commissioners, the present state of the municipal finances is anything but satisfactory. As the necessary result, a heavy burden of taxation must be borne by the town during the next few years, and many of the sanitary improvements so greatly needed must be indefinitely postponed. The attention of the Commissioners has been drawn to the unsatisfactory state of their finances, and they have been advised to take immediate steps to place the municipality in a state of solvency and to introduce the reforms so urgently needed in every branch of the municipality. If the year 1879 does not show an improvement in the working of the municipal administration, it will be a question whether the control of the affairs of the town should not be placed in other hands.

The following statement shows the actual revenue of the municipality for the year 1877-78, as compared with that of the previous year:—

Items of income.	Income during	
	1876-77.	1877-78.
	Rs.	Rs.
House-rate	8,86,026	8,33,556
Police-rate	3,47,211	2,33,934
Lighting-rate	2,85,948	2,25,933
Water-rate	5,12,665	4,88,615
Licenses on trades and professions ...	2,52,980	2,52,250
Carriage and horse tax	1,64,247	1,85,186
Rents of houses, gardens, and markets ...	1,54,300	1,30,492
Fines and penalties	33,156	31,440
Miscellaneous	2,20,396	2,73,410
Payments for municipal services rendered to individuals ... ..	.....	1,34,024
Total	28,56,929	27,88,839

The total income during 1877-78 was therefore Rs. 27,88,839, and adding to this the balance at the close of the previous year, which amounted to Rs. 9,44,518, the amount available for expenditure was Rs. 37,33,357. A considerable portion of the balance was, however, represented by stores which practically could not be brought into use, and the funds at the disposal of the Commissioners did not in practice amount to so much as Rs. 37,33,357.

5. The revenues of the municipality are mostly derived from direct taxes. The general fund comprises the house-rate, the license tax, the horse and carriage tax, hackery registration fees, trade refuse fees, and other miscellaneous receipts. The rates of the year 1877, as compared with those of the previous year, were as follows:—

	1876.	1877.
House-rate	7½ per cent.	7 per cent.
Water-rate	4½ "	4½ "
Police-rate	2½ "	2 "
Lighting-rate	2 "	2 "

6. *Assessments.*—During the year the assessments on houses and lands in wards Nos. 1, 3, 4, and 6 were revised.

In addition to the general work of revision, the assessment of 4,515 houses in different parts of the town was enhanced during the year, owing to the construction of new or additional buildings. In the case of 718 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The result of the year's operations was an increase in the assessed annual value of property in the town amounting to Rs. 3,05,121, and a decrease amounting to Rs. 1,19,078, or a net increase of Rs. 1,86,043.

7. *Operations of the License Department.*—Twenty-six thousand three hundred and thirty-five licences were granted during the year. Of these, 152 were issued to Joint-Stock Companies; 1,425 to merchants, bankers, &c.; 216 to barristers, attorneys, and pleaders; 141 to mooktears and law agents; 16 to surgeons; 100 to licentiates of medicine, apothecaries, veterinary surgeons, &c.; 22 to owners of markets; 124 to hotel-keepers, manufacturers, &c.; 87 to owners of cargo-boats; and 337 to brokers and dealers in precious stones. The rest were issued to petty dealers, pawnbrokers, money-changers, &c.

8. *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts, as compared with the previous year:—

Items of expenditure.	Expenditure during 1876-77.	Expenditure during 1877-78.
	Rs.	Rs.
Interest on debt	7,48,165	7,18,613
Head Office establishment	2,57,019	2,45,373
Collection of rates	53,902	50,152
Conservancy and cleansing	2,12,885	2,73,696
Police	3,51,555	2,23,111
Registration of births and deaths	1,814	3,587
Lighting	2,20,731	2,33,156
Construction and maintenance of roads	3,42,670	3,83,731
Watering roads	38,746	34,161
Drainage working expenses	37,057	59,924
Water-supply	1,93,100	2,01,202
Buildings, repair of	28,079	3,043
Other works of public utility	7,779	4,685
Sanitary and charitable establishments	24,052	2,49,891
Miscellaneous	88,109	1,10,166
Repayment of debt	2,92,782	3,00,188
Total	28,98,445	30,91,679

9. *Loans of the Municipality.*—The municipal debt at the close of the year 1877 stood as follows:—

	Rs.
Debenture loans from the public at 6 per cent.	54,99,600
Drainage loans from Government at 4½ per cent.	24,59,400
Market loans from Government at 4½ per cent.	12,22,395
Office building loan from Government at 4½ per cent.	1,30,000
Water-supply loans from Government—	
First loan at 4 per cent.	52,00,000
Second loan at 4½ per cent.	4,11,000
Third loan at 4½ per cent.	1,45,000
Total	1,60,67,395

The charge for interest amounts to Rs. 7,34,011 yearly, viz. Rs. 3,29,976 on loans from the public, Rs. 2,08,000 on the first water-supply loan of 52 lakhs from Government, and Rs. 1,96,035 for the other loans from Government. Besides these sums, the municipality has to pay annually Rs. 3,00,344

towards a sinking fund, viz. Rs. 1,10,000 for loans from the public, Rs. 1,04,000 for the first water-supply loan, and Rs. 86,344 for the other loans from Government.

The question of the consolidation of all the existing Government loans, except the first water-supply loan of 52 lakhs, into one loan, bearing interest at $4\frac{1}{2}$ per cent., is under the consideration of the Government of India. It is proposed that the amount of the sinking fund in connection with the loans proposed to be consolidated should be credited in reduction of the consolidated amount, and that arrangements should be made for the repayment of the balance within a certain number of years by equal half-yearly instalments.

10. *Drainage Works*.—The drainage of the northern part of the town was considerably extended during the year 1877. The total length of sewers constructed amounted to 68,847 lineal feet, or 13.03 miles. The completed drainage measures 99.58 miles, leaving 75.77 miles still to be constructed. The house drainage operations were also satisfactory. The total number of premises connected with the sewers up to the end of the year was 11,590.

11. *Road Department*.—The budget grant for the year under this head amounted to Rs. 3,57,500, but the expenditure was Rs. 3,42,271. New layers of stone were put on six streets, measuring 596,493 superficial feet; new layers of *khoa* or broken bricks were put on seven streets, measuring 199,010 superficial feet, and thorough repairs were done to 60 streets with stone and *khoa*, measuring altogether 654,094 superficial feet, and partial repairs were carried out in every ward of the town.

12. *Street-watering*.—Street-watering was carried on in all the large thoroughfares and streets; 9,409,441 square feet of road surface was watered. Of this, 3,768,955 square feet were watered with filtered water, and 5,640,486 square feet with unfiltered water; 35.6 per cent. of the total area of road surface still remain unwatered.

13. *Conservancy*.—The scavenging of the public streets and lanes was regularly performed. Seven thousand one hundred and sixty-three wagon-loads of refuse were removed from the town to the Salt Water Lakes. The drains, public urinals, and latrines were all well looked after, and the sewers regularly flushed. One thousand three hundred and six persons were prosecuted for breach of the conservancy rules, and 655 persons were convicted; Rs. 1,524 were realized as fines.

14. *Tank-filling*.—Fifty-four tanks were emptied during the year, and 38 were filled up with street refuse. The work of filling up 10 more tanks was in progress at the close of the year. A very large number of open tanks (*i.e.*, tanks which are not enclosed and private) still remains to be filled up. The quantity of materials available for filling tanks is very limited, and therefore it is feared that the work will take a long time to complete. But it has been impressed upon the Commissioners that whatever tanks are taken in hand should be filled up as soon as possible, and immediately covered with earth: to partially fill up a tank, or to leave the sweepings thrown into it uncovered, is likely to do more harm than good.

15. *Bustee Improvement*.—The Lieutenant-Governor, in reviewing the report of the municipality for the year 1876, took the opportunity of suggesting that the Commissioners should set aside a sum of money every year for the purchase of *bustees*, should clear and improve the sites thus obtained, and sell the lands for the erection of houses on approved plans. Unfortunately, however, the financial difficulties under which the municipality labours have not permitted the Commissioners to set aside money for this purpose, and it seems highly improbable that they will be able to do so for a considerable time. Most of the proprietors are unable to incur expenditure on improvements, and, as money cannot be borrowed under the Act for this purpose, progress for some years must necessarily be slow. But although no interior conservancy of *bustees* was undertaken, except in a few cases where the owners could be induced to pay for the work done, some improvements of minor importance were effected in different parts of the town during 1877 by filling up tanks and foul ditches and laying out new roads.

In a *bustee* at Machooa Bazar Street three new roads were projected, and have since been taken in hand; two new roads were also under construction in the *bustee* between Machooa Bazar Street and Baranosey Ghose's Street. In

the Southern Division of the town two native landowners have undertaken the improvement of their estates. Improvements have also been commenced in a part of the town known as Anthony Bagan.

16. *Night-soil Department.*—The most important change made during the year for improving the sanitation of the town was that connected with the removal of night-soil from private houses. The establishment of night-men was revised during the year, and a scale of fees was settled by a special Committee. The new arrangements are reported to have proved beneficial, though hitherto they are far from satisfactory from a financial point of view.

17. *Municipal Railway.*—The municipal railway line, which was constructed in 1866 for the purpose of removing the refuse of the town to the Salt Water Lakes, was worked with efficiency during the year. The line is 12 miles in length, and is also used by the Port Commissioners for running goods trains from the Eastern Bengal Railway to the Strand Bank. A sum of Rs. 12,163 was paid by the latter body for this privilege.

18. *Reclamation of land.*—The management of the square mile of land owned by the Commissioners in the Salt Water Lakes, and used for the deposit of rubbish, appears to be satisfactory. The soil is admirably suited for the cultivation of the more valuable crops and of garden produce, and the trees that have been planted are in a flourishing condition. The population of the six villages situated on this land is increasing in number, and it is worthy of note that the inhabitants continue to enjoy comparative immunity from sickness.

19. *Water-supply.*—The quality of the water supplied to the town, though not quite equal to that of 1876, was good. The amount of organic nitrogenous matter present in the hydrant water was larger during the year than in 1876. This, it is said, was due to the large rainfall of the year. The analyses made during the year showed that the water of the pipes contained on an average ammonia, representing nitrogenous organic matter, to the extent of .046 per million, and chlorino, representing dissolved sodium chloride, to the extent of 10.40 per million. The daily average quantity of water supplied to the town was 6,719,266 gallons, or 178,112 gallons in excess of the supply in the previous year. Seven hundred and ninety-six premises were connected with the pipes for the supply of water during the year; in 788 cases the connections were for domestic, and in 8 for business, purposes. The total number of premises connected up to the end of the year was 10,471.

20. *Lighting of the Town.*—The total number of gas-lamps lighted in the town at the expense of the municipality was 2,794, and the total number of oil-lamps was 787. The average illuminating power of the gas during the year was 14.02, the power required by the contract with the Gas Company being only 12. The illuminating power of the gas was somewhat greater in 1877 than in 1876, but is still capable of being increased, and its purity might be greatly improved.

21. *Vital Statistics and Health of the Town.*—The number of deaths registered in the town during the year was 13,704, against 12,961 in the previous year. This gives a death-rate of 31.9 per thousand of the population—a percentage higher than that of any year, except 1875, within the last seven years, as shown below :—

1871	...	...	...	...	...	23.9
1872	...	...	...	...	...	24.1
1873	...	...	...	...	...	24.1
1874	...	...	...	...	...	26.8
1875	...	...	...	...	...	32.7
1876	...	...	...	...	...	30.1
1877	...	...	...	...	...	31.9

The Commissioners call attention to the fact that the death-rate during 1875, 1876, and 1877 was much higher (about 25 per cent.) than during 1871, 1872, and 1873, notwithstanding the large outlay upon sanitary improvements. The comparison is not a fair one, both because previous sanitary improvements influenced the death-rate of 1871, 1872, and 1873, and because deaths have probably been more accurately registered during the last few years than was formerly the case, and the year 1877 was, it is believed, an exceptionally unhealthy year outside Calcutta as well.

The following table shows the number of deaths and births during 1877, classified according to nationality:—

	Deaths.	Births.
Hindoos	9,200	4,873
Mahomedans	3,614	1,820
Non-Asiatics	314	230
Mixed races	504	482
Other religious creeds	72	52
Total	13,704	7,457

Of the total number of births, 4,111 were male births and 3,446 were female births. The ratio of births per 1,000 of the population was 17·3.

The deaths from cholera in 1877 were 1,418, as against 1,857 in 1876. Although the number was less than in the preceding year, yet the steady increase of cholera from 1871 is very remarkable, and has never been satisfactorily explained. The Commissioners do not attach so much importance to impure water as a cause of cholera as Dr. Payne does; but it cannot be denied that impure water is a fertile source of diseases of all sorts, and the completion of the arrangements for an adequate supply of pure water for the town, and for the removal of all sources of impure water, would be of incalculable benefit to the community. The deaths from fever in 1877 were 5,151, as against 4,361 in 1876.

22. *Municipalities in the interior of Bengal.*—The year 1877-78 was the first year in which the new Bengal Municipal Act, 1876, came into full operation. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

First class municipalities	24	25
Second class municipalities	97	97
Unions	70	69
Stations	2	2
Total ...	193	193

There was an addition of one to the number of the first class municipalities. The town of Rampore Beauloah, in the district of Rajshahye, was raised from the status of a second class to that of a first class municipality. The union of Mooktagacha in Mymensingh was made a second class municipality, and a new union called the Palkote Union was formed in the district of Lohardugga, in the Chota Nagpore division. The abolition of the union of Patuakhali in Backergunge, which was reported last year, took effect during the year under review. The number of stations remained the same as in last year. The names of the Nawabgunge and Agurparah Municipalities, in the Barrackpore sub-division, were changed to North Barrackpore and South Barrackpore Municipalities.

23. *Constitution of Committees.*—The constitution of the Committees of the several municipalities was as follows:—

	EUROPEANS.		NATIVES.		OFFICIALS.		NON-OFFICIALS.		TOTAL.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
First class municipalities ...	176	178	878	884	125	140	293	313	446	462
Second class municipalities ...	808	811	909	905	825	805	845	851	1,173	1,206
Unions	15	11	501	476	24	27	429	400	513	487
Stations	14	14	8	7	4	4	18	17	23	21
Total ...	409	414	1,396	1,272	958	976	1,585	1,581	2,152	2,206

It will also be seen that the number of official Commissioners was in the aggregate less than one-fourth of the total number of Commissioners. The attendance of the Commissioners at the meetings of the Committees was on the whole regular, and many evinced a fair amount of interest in the affairs of their respective municipalities.

24. *Elective System.*—As stated in last year's report, the elective system was in operation in three municipalities in these provinces—viz. in the municipalities of Burdwan and Serampore in the Burdwan division, and in Kishnaghur in the Presidency Division. The number of elected Commissioners in the three municipalities was 42, as in last year. The Magistrate of Nuddea reports favorably of the working of the system in Kishnaghur. The new members were regular in their attendance at meetings, and took due interest in municipal work. In Burdwan and Serampore there was nothing requiring special notice in the practical working of the system.

25. *Municipal Benches.*—Benches of Magistrates for the disposal of prosecutions for breaches of conservancy rules sat in almost all the first class, and in many of the second class municipalities. The following table shows the work done by these benches:—

Number of cases instituted during the year	...	...	6,796
Number of cases in which processes issued	...	...	6,475
Number of persons against whom processes were issued	...	...	8,720
Number of persons convicted	...	...	7,363

26. *Assessments.*—The tax levied in the first class municipalities is a rate on the annual value of holdings, except in the town of Comillah, in the district of Tipperah, where the tax is an assessment upon persons occupying holdings within the municipality, according to their circumstances and property within the municipality. The latter mode of assessment is in force in almost all the second class municipalities and unions. The assessment on houses and lands in a portion of the Calcutta Suburban Municipality was revised during the year, resulting in an increase of Rs. 1,775, and a decrease of Rs. 1,718, or a net increase of Rs. 57 per quarter over the demand of last year. The decrease in the assessment was due partly to the revision of the boundaries of the municipality sanctioned in September 1877, by which a number of buildings were excluded from municipal limits, and partly also to remissions and reductions on appeal.

Revised assessments were also made in the following municipalities:—in Sooree, in the district of Beerbhoom, and in Bankoora and Bishenpore, in the district of Bankoora. In Bankoora the revision resulted in an increase of Rs. 619, and in Bishenpore of Rs. 459, over the assessment of last year. In the town of Ghattal the assessment was reduced from Rs. 4,000 to Rs. 3,841, owing to heavy losses sustained by the people in consequence of the flood in October 1876, which swept away upwards of 500 houses in the town.

Assessments were also revised in the municipalities of Bagjullah, Kadihatty, Barripore, Kullarua, and Chanduria, in the district of the 24-Pergunnahs.

There was a new assessment made during the year in Pubna, which raised the demand of the tax by Rs. 910 over that of the preceding year. In Rungpore also the assessment was revised, resulting in an increase of Rs. 690 to the income of the municipality. In Noakholly the old assessment, which was made previous to the introduction of Act V (B.C.) of 1876, was revised during the year, with a view to meet the enlarged requirements of the municipality. At Cox's Bazar the assessment list was revised by a sub-committee appointed for the purpose. The result of the revision is not yet known. In the Patna division a general revision of assessments in almost all the first and second class municipalities was made, resulting in an increase of Rs. 22,674 in the income from the tax on houses over that of the previous year. In the town of Balasore a revised assessment was carried out, which largely increased the income of the municipality. The amount of assessment on permanent houses was raised to Rs. 7,786, and that on rice-stalls of traders to Rs. 818, making a total increase of Rs. 8,554. New assessments were made in Cuttack and Jajpore, but they did not take effect till after the close of the year.

27. Fresh imposts levied during the year.—During the year the provisions

<i>In the Burdwan Division.</i>	
1. Raneegunge.	2. Culna.
<i>In the Presidency Division.</i>	
1. North Suburban.	10. Takoe.
2. South Suburban.	11. Sakshira.
3. North Barrackpore.	12. Kullaroah.
4. South Barrackpore.	13. Chandrooriah.
5. Baraset.	14. Joggager.
6. Nyehatty.	15. Jagjallah.
7. Buseorahat.	16. Kadibhaty.
8. Goherdanga.	17. Kooabtea.
9. Baduriah.	18. Coomercolly.
<i>In the Rajshahye and Cooch Behar Division.</i>	
1. Rungpore.	
<i>In the Patna Division.</i>	
1. Gya.	

of the new Municipal Act, relating to the registration of carts, and the levy of a tax on carriages, horses, and animals, were introduced into the municipalities named in the margin. Fees for the registration of carts only were ordered to be levied in the following municipalities:— Boidobatty, Nusseorabad, Buxar, Noakholly, and Kendrapara. The imposition of the tax on carriages and animals was

sanctioned in the municipalities of Hooghly and Chinsurah, Santipore and Colgong. In some of the towns these imposts were introduced late in the year, and therefore no actual realization of revenue took place during the year under review. Towards the close of the year the Commissioner of the Presidency Division brought to notice certain circumstances connected with the system of taxing carriages, animals, and carts, whereby a person who had paid a tax or fee for keeping a carriage, animal, or cart within one municipality was liable to be called upon to pay a second tax or fee for using the same carriage, animal, or cart within a neighbouring municipality. The final settlement of the question was found to be attended with many difficulties, and the matter was still under consideration when the year closed.

28. Rectification of Municipal Boundaries.—The boundaries of the municipality of the Suburbs of Calcutta and of the North Suburban Municipality were revised during the year. The old boundaries were ill-defined and did not in all parts coincide with any line of road or other actually existing defined landmarks. They were therefore found to be very inconvenient for police purposes, and consequently for some years past another boundary was arbitrarily taken for such purposes. The result was that certain tracts of the country, while paying rates to the Suburban Municipality, used to be guarded by the police of the North Suburban town. To remedy this anomalous state of things, two villages named Nonian and Synthee were transferred from the Suburban to the North Suburban Municipality.

The boundaries of the town of Kendrapara in the district of Cuttack were also revised during the year, and 14 adjacent villages lying on the opposite bank of the Gobri river, which runs below the town, were, on the recommendation of the local authorities, included within municipal limits.

Proposals for the revision of the boundaries of the municipalities of Hooghly and Chinsurah and of Purulia in Manbhoom were under consideration at the close of the year.

29. Income.—The following table shows the receipts of the different classes of municipalities, unions, and stations, as compared with those of the previous year:—

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.				SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta and Howrah.		In the interior.									
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	5,96,100	4,00,037	4,78,976	4,08,314	.....	.....	.....	.....	.....	17,001	7,73,469	8,32,048
Tax upon occupiers of holdings according to their circumstances	.....	.....	.....	10,504	4,22,913	4,48,504	1,12,450	1,12,781	10,978	.....	5,08,840	5,08,790
Tax upon carriages and animals	87,780	65,737	64,134	53,930	4,400	22,800	870	1,080	830	1,151	88,184	35,005
Fines and fees	14,504	11,581	19,138	6,897	7,801	6,537	1,000	1,000	970	267	42,278	36,043
Pounds, tolls, and tolls	5,554	5,022	11,512	11,554	50,373	31,447	13	24	.....	.....	1,45,067	1,23,171
Rent of houses, gardens, &c.	804	1,448	24,904	26,800	7,089	5,577	2,730	2,118	.....	.....	28,197	41,741
Other sources	1,04,732	1,85,501	20,507	69,900	21,531	27,505	10,083	7,697	1,584	2,970	2,57,028	2,50,560
Total	6,22,512	5,51,670	5,52,901	5,58,808	4,94,406	5,58,127	1,26,210	1,27,166	20,900	20,646	12,49,338	12,40,480

It will be seen from the above statement that the total income of all the municipalities exceeded that of last year by Rs. 1,27,132. The increase is observable under all the heads of income, except under the head of 'Fines and Fees,' which shows a decrease of Rs. 17,537 as compared with the receipts of 1876-77. There was an increase under each of the first three heads, which comprise 'Taxation proper.' The total increase under these heads amounted to Rs. 1,01,553, the figures being Rs. 15,15,546, against Rs. 14,13,993 of the previous year.

30. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 4,70,143, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the year was Rs. 24,96,563. Deducting the total expenditure during the year, which amounted to Rs. 19,98,034, as shown below, the balance at its close, after taking into calculation the opening and closing deficit balances, was Rs. 5,04,708.

31. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.				SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta and Howrah.		In the interior.									
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges...	72,719	78,374	61,109	68,180	66,372	65,344	16,414	15,479	3,349	3,734	3,10,955	2,97,887
Police ...	97,438	1,04,404	1,03,228	1,09,180	1,04,734	1,06,131	64,431	69,308	3,358	3,865	5,19,196	5,30,358
Conservancy ...	74,508	1,72,098	1,10,379	1,19,165	60,870	64,897	12,821	18,154	4,312	5,016	2,62,491	3,08,070
Roads ...	1,45,850	1,94,094	1,44,703	1,95,824	98,474	98,012	17,949	17,914	5,318	5,765	4,11,730	4,08,110
Lighting ...	67,014	60,038	12,546	15,405	820	1,332	7	18	.....	.....	50,631	65,399
Buildings ...	4,064	39,037	20,880	3,794	3,874	4,328	3,346	1,190	103	345	31,947	34,177
Works of public utility ...	60,923	2,467	67,573	35,600	66,688	14,647	8,099	8,438	685	170	1,79,450	59,078
Registration of births and deaths	5,547	1,585	1,838	2,444	1,346	1,195	152	217	66	157	5,238	4,691
Miscellaneous, including interest on, and re-payment of, debt ...	1,13,912	85,492	61,001	1,03,800	10,079	75,080	4,376	10,328	2,226	4,114	1,81,136	2,78,886
Total	6,34,195	6,60,724	6,13,139	6,71,608	4,73,790	5,11,365	1,29,800	1,37,346	10,710	20,592	18,56,040	19,98,034

The expenditure, it will be seen, amounted to Rs. 19,98,034, against Rs. 18,56,640 in the previous year, the result being a net increase of Rs. 1,41,394. The increased expenditure was incurred under the following heads:—

Items in which increased expenditure was incurred.	Amount of increase.
Rs.	
Establishment and collection charges ...	16,932
Police ...	14,279
Conservancy ...	1,15,519
Lighting ...	3,768
Buildings ...	22,340
Miscellaneous ...	97,729
Total increase	2,70,507

There was a falling off in expenditure under the following heads:—

	Amount of decrease.
Rs.	
Roads ...	8,640
Public Works...	1,19,878
Registration of births and deaths	655
Total decrease	1,29,173

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated before, to Rs. 1,41,394.

Name of divisions.	Amount of increase. Rs.
Burdwan	87
Presidency	11,899
Rajshahye and Cooch Behar	359
Dacca	483
Chittagong	464
Patna	1,140
Chota Nagpore	370
Total increased cost of establishment	14,258

32. *Establishment and Collection Charges.*—Increased cost on account of establishment proper was incurred in most of the divisions as shown in the margin. Bhagulpore and Orissa divisions showed a decrease under this head, viz. Rs. 1,717 and Rs. 2,894 respectively, or a total decrease of Rs. 4,611. The net increase in the cost of establishment was therefore Rs. 9,641.

Under the head of 'Collection charges' the following divisions showed an increase:—

	Amount of increase. Rs.
Burdwan division	1,671
Rajshahye and Cooch Behar division	482
Patna division	1,854
Orissa division	7,130
Chota Nagpore division	144
Total increase in collection charges	11,281

Decreased charges under this head were incurred in the divisions named below:—

	Rs.
Presidency division	3,631
Dacca division	173
Bhagulpore division	186
Total	3,990

The net increase was Rs. 7,291. Adding the additional expenditure under the two heads of 'Establishment proper' and 'Collection charges,' the aggregate increase was Rs. 16,932.* The increase under establishments was most marked in the Suburban Municipality, being Rs. 11,581 over the cost of last year, the figures being Rs. 44,026, against Rs. 32,445 in 1876-77.

But under the head of 'Collection charges' the expenditure was less by Rs. 4,307. Increased expenditure under the head of 'Establishment' was also incurred in the municipalities of Burdwan, Chittagong, Patna, Arrah, Mozufferpore, Durbhunga, and Chupra. In the municipalities in the Orissa division the cost of establishment was reduced, but the cost of the collecting agency was increased. This was merely a transfer of cost from one head to another, as the Commissioner reports that no additions were made to the collecting agency during the year, but every effort was made to utilize the existing staff to the best advantage.

33. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 7,38,388, against Rs. 5,24,109 during the previous year, showing an increase of Rs. 14,279. The increase was mostly in the Presidency, Patna, and Orissa divisions. It amounted on the whole to Rs. 16,868, but there was a corresponding decrease of over Rs. 2,700 in the Rajshahye, Dacca, and Bhagulpore divisions.

In the Presidency division, the municipality which incurred the heaviest expenditure under this head was the Suburbs of Calcutta, which alone showed an increase of Rs. 6,084 over the expenditure of the previous year.† In the municipality of Santipore also there was an increase of Rs. 699 under this head. In all the first class municipalities in the Patna division, except Arrah, the cost of

		Rs.
† In 1877-78	...	72,377
„ 1876-77	...	66,293
Increase	...	6,084

police establishment exceeded that of the previous year. The total increase amounted to Rs. 3,004. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: in first class municipalities, 20·40 per cent.; in second class municipalities, 36·44 per cent.; in unions, 51·74 per cent.; in stations, 13·87 per cent.; in all grades of municipalities taken together, a general average of 26·56 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and six pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in the stations, three annas and four pie; in all the municipalities, unions, and stations taken together, the incidence was two annas and eleven pie per head.

Though the largest portion of the income of municipalities is still expended in the maintenance of police, there is a general complaint that the municipal police are not very efficient. The Inspector-General of Police gives the following explanation for this. He says that “service in the municipal police is by no means popular. The work is hard; the pay small,—smaller in fact than in large places like Howrah and Dacca can be earned by other labour without the restraint of discipline.”

The following statement shows the strength of the municipal police during the year 1877, as compared with the previous year:—

YEAR.	Inspectors.	Sub-Inspectors.	Head Constables.	European Constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
For 1877 ...	4	14	246	1	6,029	44
„ 1876 ...	4	13	237	3	6,105	54
Increase	...	1	21	...	...	...
Decrease	...	...	...	2	76	10

The increase in the number of head constables was chiefly in the 24-Per gunnals; the additional sub-inspector was in the Hooghly district.

The reductions were in the districts of Backergunge, Moorshedabad, Rajshahye, Cuttack, Chittagong, Rungpore, and Monghyr.

The municipal police are reported to be comparatively more ignorant than the district police. Out of a body of 6,029 constables, only 711, or 11 per cent. can read and write; whereas in the regular police the percentage is as high as 37.

34. *Conservancy and Cleansing.*—The total amount expended under this head during the year was Rs. 3,68,010, against Rs. 2,52,491 during the preceding year, showing an increase of Rs. 1,15,519. The increase was in the first class municipalities in the Burdwan, Presidency, and Dacca divisions. The largest increase was in the municipality of the Suburbs of Calcutta, being Rs. 90,277 over the expenditure of the previous year. In the municipality of Dacca also the expenditure on conservancy showed an increase of Rs. 6,503 over that of 1876-77. In the Suburbs of Calcutta the general conservancy was fairly attended to; 118,543 cart-loads of street refuse, and 87,160 cart-loads of silt were removed and utilized in filling up holes and pits and raising low lands. By this means 18 foul tanks were filled up and 59 beghas of jungle land cleared and raised. Some of the principal streets were regularly swept and watered. The conservancy of Tolly's Nullah, a tidal stream which flows through the most populous and important part of the municipality, was carefully attended to, and steps were taken to improve its sanitary condition. A considerable number of persons were prosecuted for committing nuisances on its banks. The insanitary condition of the Circular Canal and its neighbourhood was lately the subject of correspondence between

the Public Works Department of this Government and the municipalities of Calcutta and the Suburbs. A comprehensive scheme for the improvement of the canal, and for the addition of locks which shall make it passable for steamers, is being carried out by the Public Works Department. The Superintending Engineer of the Presidency Circle has been instructed to prepare a detailed scheme, in communication with the Chairmen of the Calcutta and Suburban Municipalities, for relieving the canal of the influx of storm-water and sewage from the Calcutta drains. Considerable progress has also been made in the improvement of *bustees*, or clusters of native huts in the suburbs. The Gossai *bustee*, a very filthy plot of land on the east side of the General Hospital, overcrowded with huts built without any regard to plan and without any passage for the scavenger's carts, has been much improved. Wide roads have been opened out, the huts have been reconstructed in regular lines, and several foul tanks have been filled up. In most of the municipalities in the interior of the province increased attention was paid to conservancy arrangements, but improvement is greatly retarded by want of funds.

At Monghyr iron carts for removing street-sweepings and rubbish were introduced, and sheet-iron urinals were established in the bazar. Strict supervision was kept over private latrines, and much improvement was effected in their cleanliness. In Bhagulpore additional public latrines were made, private well-privies and cesspools were closed, burning ghâts for the cremation of Hindu corpses, and burial grounds for Mahomedans were set apart, and burials in private places prohibited, while lands were provided for the trenching of night-soil. In several municipalities in the Dacca division *methers* or night-men were imported from the Upper Provinces to attend to the conservancy of the towns, but difficulty was experienced in some cases in keeping the men from returning to their homes.

The following table shows the proportion of the total income spent under the head of 'Conservancy' in the municipalities of the different divisions:—

DIVISIONS.	In the first class Municipalities.		In the second class Municipalities.		* In Unions.		In Stations.		In all classes of Municipalities taken together.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan	15.40	16.94	10.94	12.38	7.8	8.03	.....	.....	15.01	15.60
Presidency	11.09	26.75	9.13	7.89	13.90	24.04	.....	.....	16.04	23.61
Rajahmundry and Cochin Behar	20.91	19.34	6.32	10.71	28.74	26.40	.....	.....	15.23	18.71
Dacca	22.35	24.45	14.03	10.84	2.04	7.55	.....	.....	21.98	23.92
Chittagong	24.25	27.05	11.94	16.25	.....	.....	.....	.....	31.38	29.76
Patna	18.94	12.79	16.79	10.86	15.19	15.74	.....	.....	18.16	18.64
Bhawalpore	14.28	12.76	9.98	15.90	1.6	4.52	21.34	18.48	14.48	14.28
Orissa .....	.....	.....	9.78	8.44	6.18	5.28	.....	.....	8.94	8.02
Chota Naagpore .....	.....	.....	17.90	18.07	17.40	16.28	.....	.....	17.07	18.15
Percentage of expenditure on conservancy in each class of municipality in the province.	14.00	21.72	10.08	10.30	9.84	14.25	21.34	18.48	15.29	18.16

During the year the Act to provide for the cleansing and construction of latrines in first class municipalities (VI, B.C., of 1878) was passed and extended to the Suburban and Howrah Municipalities. Improved arrangements have since been made in these municipalities under the provisions of the Act for the removal of night-soil.

The provisions of Part VII of the Bengal Municipal Act, 1876 (containing special regulations regarding conservancy and other matters), have been either wholly or partly extended to the following municipalities since the passing of the Act, and up to the close of the year under review, viz.:—

In the Burdwan Division.

- | | | |
|----------------|----------------|-------------|
| 1. Howrah. | 4. Raneegunge. | 7. Hooghly. |
| 2. Ooterparah. | 5. Bankoora. | 8. Sooree. |
| 3. Midnapore. | 6. Serampore. | |

In the Presidency Division.

- | | | |
|-------------------------|---------------|----------------|
| 1. Suburbs of Calcutta. | 4. Santipore. | 7. Beernuggur. |
| 2. Berhampore. | 5. Nyehatty. | 8. Joynuggur. |
| 3. Kishnaghur. | 6. Ranaghat. | 9. Jessore. |

In the Rajshahy and Cooch Behar Division.

- | | | |
|----------------|---------------------|----------------|
| 1. Darjeeling. | 3. Sherepore. | 5. Dinagapore. |
| 2. Bogra. | 4. Nattore. | 6. Rungpore. |
| | 7. Rampore Beaulah. | |

In the Dacca Division.

- | | | |
|---------------|----------------|-------------------|
| 1. Dacca. | 3. Madaripore. | 5. Brahmunbariah. |
| 2. Burrisaul. | 4. Comillah. | |

In the Chittagong Division.

- | | |
|----------------|---------------|
| 1. Chittagong. | 2. Noakholly. |
|----------------|---------------|

In the Patna Division.

- | | | |
|-----------|------------------|--------------|
| 1. Patna. | 4. Mousferrpore. | 7. Sasseram. |
| 2. Arrah. | 5. Durbhunga. | 8. Doomsaon. |
| 3. Gya. | 6. Buxar. | 9. Chupra. |

In the Bhagulpore Division.

- | | | |
|----------------|----------------------------|-------------|
| 1. Bhagulpore. | 3. English Bazar (Maldah). | 5. Maldah. |
| 2. Monghyr. | 4. Deoghur. | 6. Colgong. |
| | 7. Furneah. | |

In the Orissa Division.

- | | | |
|-------------|--------------|----------------|
| 1. Cuttack. | 2. Balasore. | 3. Kendrapara. |
|-------------|--------------|----------------|

In the Chota Nagpore Division.

- | | |
|----------------|--------------|
| 1. Hazaribagh. | 2. Puruliah. |
|----------------|--------------|

The provisions of Part IX of the Act, regarding the establishment and regulation of municipal markets, have been extended to the following municipalities :—

- | | | |
|-------------------------|--------------|-----------------|
| 1. Tumlook. | 5. Gya. | 9. Darjeeling. |
| 2. Suburbs of Calcutta. | 6. Sasseram. | 10. Deoghur. |
| 3. Dacca. | 7. Monghyr. | 11. Hazaribagh. |
| 4. Arrah. | 8. Cuttack. | |

Bye-laws have been framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

- | | | |
|----------------------------|-------------------------|-----------------|
| 1. Dacca. | 8. Suburbs of Calcutta. | 15. Beaulah. |
| 2. Patna. | 9. Maldah. | 16. Rungpore. |
| 3. Arrah. | 10. Berhampore. | 17. Balasore. |
| 4. Bhagulpore. | 11. Durbhunga. | 18. Colgong. |
| 5. Monghyr. | 12. Comillah. | 19. Furneah. |
| 6. Sahebgunge (Station). | 13. Deoghur. | 20. Noakholly. |
| 7. English Bazar (Maldah). | 14. Dinagapore. | 21. Kishnaghur. |

<i>In July.</i>	<i>In September.</i>	<i>In November.</i>
Burrial.	Hazaribagh.	Bhagulpore.
Nairabad.	Deoghur.	Mosufferpore.
Dacca.	Sooree.	Motiharee.
	Banchoe.	Durbhunga.
	Purneah.	
<i>In August.</i>	<i>In October.</i>	<i>In December.</i>
Berhampore.	Darjeeling.	Monghyr.
Kishnaghur.		

During the year the municipalities named in the margin were visited by the Sanitary Commissioner for Bengal, and very valuable suggestions have been received from him for improving the sanitation of the towns inspected by him.

35. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,03,119, against Rs. 4,11,769 in the previous year, showing a decrease of Rs. 8,640. The decrease occurred in the municipalities of Howrah and the Suburbs of Calcutta—Rs. 6,560 in the former and Rs. 14,312 in the latter, or a total of Rs. 20,872. But there was an increase of expenditure under this head, amounting to Rs. 12,062, in the municipalities in the interior of the province. The decrease in Howrah and the Suburbs was secured, not by neglecting to keep the roads and streets in a state of proper repair, but by a reduction in the price of stone-metal during the year. In almost all the first and second class municipalities the roads and paths were kept in tolerable repair.

36. *Lighting.*—The expenditure under this head shows an increase of Rs. 3,768 over that of the year before. This increase occurred in Howrah and the Suburbs. The town of Howrah was already lighted with gas, and arrangements have also since the close of the year been made by the Commissioners

of the Suburban Municipality for lighting some of their principal streets with gas.

37. *Buildings*.—The expenditure under the head of 'Buildings' shows an increase of Rs. 22,840 over that of 1876-77. The increased expenditure occurred in Howrah, where the Municipal Commissioners constructed a building for the accommodation of their office, and for the purpose of holding their meetings, at a cost of Rs. 37,700. The design of the building is reported to be appropriate, and it has been constructed at a comparatively moderate cost.

38. *Works of Public Utility*.—Under this heading is included the expenditure for the purposes stated in the margin. The drainage of most of the towns in Lower Bengal is very defective, and the Lieutenant-Governor has drawn the attention of the Divisional Commissioners to this subject. Some of the municipalities have already taken up the matter with much earnestness, and considerable improvement is

Drainage works	...	Rs.
Water-supply	...	22,760
Public works, such as gas- dams, &c.	...	8,020
	...	23,178
Total	...	50,578

expected in this direction before the present official year comes to a close. The drainage of the town of Dinapore, hitherto quite neglected, was taken in hand during the year, and a scheme is now in course of execution to conduct the drainage of the town to a point seven miles south into a river called the Purnabhaha, and thereby to obviate the flooding of the town by that river. The Lieutenant-Governor has given a grant of Rs. 10,000 in furtherance of the scheme, in consideration of the public inconvenience and loss due to ill-health of the public servants, European and native, in the station, and as an encouragement to local bodies who are willing to undertake local drainage schemes, on the condition that the works proposed be completed before the 1st June 1879.

A scheme is also now under execution for improving the drainage of the town of Lalbagh in the district of Moorshedabad; and as the Nizamut buildings will be much benefited by the works, a grant of Rs. 14,000 has been made from the Nizamut Deposit Fund to enable the municipality to carry out the project.

In the town of Berhampore a large swamp known as the Luckhi Jhol has been reclaimed, and a new scheme of drainage is under consideration. The drainage of the important town of Rampore Beaulah, the head-quarters of the Divisional Commissioner, is also very defective, and the Municipal Commissioners are engaged in devising a scheme for improving it in consultation with the Civil Surgeon. The drainage of the town of Rungpore and the reclamation of the swamps in its neighbourhood were actively taken in hand during the year, much progress has already been made in the execution of the work, and it is reported that excellent results have already followed.

The drainage of the hill station of Darjeeling was nearly completed during the year at a cost of Rs. 10,578. A scheme is also under consideration for improving the water-supply of the station by tapping springs on the western slopes of the Senchal range at an estimated cost of Rs. 1,32,000. The Government of Bengal has made a grant of Rs. 32,000 for the purpose, and the municipality applied for a loan of one lakh of rupees from Government to carry out the project, on the security of the rates and taxes levied within the town. The present financial pressure has, however, led the Government of India to reject the application, and it is feared that great difficulty may be felt in completing the important works which have already been begun.

39. *Miscellaneous*.—Under this head the following items are included :—

	...	...	...	...	Rs.
Interest on debt	...	...	...	...	5,328
Watering roads	...	...	...	...	43,250
Sanitary and charitable establishments	...	...	...	...	56,332
Education, Science, and Art	...	...	...	...	22,862
Miscellaneous	...	...	...	...	1,80,014
Contribution to Local and Provincial Funds	...	...	...	...	1,301
Repayment of debt	...	...	...	...	19,798
Total	...	...	...	...	2,78,886

In some of the principal first class municipalities roads were watered during the summer months of the year; and contributions for the maintenance of dispensaries and hospitals and for the promotion of vaccination was made by almost all of them and by many of the second class municipalities. Grants for the promotion of education were also made by some of the towns, but the amount of funds at the disposal of the municipalities is very limited in comparison with the claims on them.

40. *Audit of Municipal Accounts.*—It was stated in the last year report that the Accountant-General was engaged in arranging a system of check to secure perfect agreement between the municipal accounts appended to these annual reports, and the figures of the revenue and finance accounts prepared by the Government of India for the Secretary of State. The scheme has been completed, and a circular has been issued by this Government calling the attention of all officers administering municipal funds to the instruction issued by the Accountant-General on the subject. Arrangements have also been made for the local audit and inspection of the accounts of municipalities but they cannot be brought into operation until the sanction of the Government of India to the entertainment of the requisite establishment is received. The proposals of the local Government were submitted to the Government of India in December 1878.

I have the honor to be,

SIR,

Your most obedient servant,

D. BARBOUR,

Offg. Secy. to the Govt. of Bengal.

STATEMENTS.

No. I.

Municipality during the year 1877-78.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from Houses and lands.	Wheat-tax or other form of land-tax (excluding tolls)	Other taxes on houses and lands (excluding tolls)	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DEBIT (AS MANY COLUMNS AS MAY BE NECESSARY).			Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Expenditure for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Total income of year, excluding balance.	Total including balance.	Incidence of taxation (column 15) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
8,58,860	2,52,200	1,85,185	...	...	...	3,55,974	2,32,932	4,88,612	22,10,473	1,50,492	31,440	2,73,610	1,34,024	...	27,68,830	27,35,307	5 6 9
						These items are assessed in the same manner as the tax on houses and lands, i.e. on the annual valuation of holdings.											6 18 4

No. II.

Municipality during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26
EXPENDITURE.												
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including public works and similar improvements.	Sanitary and charitable establishments (including hospitals, houses, vaccination, &c.).	Education, science and art.	Miscellaneous.	Contributions to local or provincial funds.	Re-payment of debt.	Total.	Credit balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,63,731	31,161	80,924	9,01,308	2,648	6,688	2,49,881	.....	1,10,198	.....	3,00,188	30,91,079	6,41,678
<p>Workings of drainage. The cost of construction of drainage works is met from loans.</p> <p>This column includes charges for removing night-soil from private houses.</p>												

REMARKS.

FORM No 1.—Statement showing the Income of First Class

Serial number of Municipality	Name of Municipality	Act under which constituted	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								INCOME DURING THE YEAR FROM CHARGES							
				a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p
				Rs office	From interest	Elected.	Total	Officials	Non officials	Europeans	Natives	Balance from previous year	(Less) (Add) for food or drink for men or women	Class I (Ammal's daughter)	Class II (Ammal's daughter)	Class III (Ammal's daughter)	Class IV (Ammal's daughter)	Class V (Ammal's daughter)	Class VI (Ammal's daughter)
MURDWAN DIVISION																			
1	Burdwan	V (B C) of 1876	30 010	8	4	12	1	8	11	7	12	15 1							
2	Midnapore	V (B C) of 1876	81 801	4	14	18	1	1	1	8	1	474							
3	Hoochly and Olinsurah	V (B C) of 1876	94 61	4	1	10	5	11	4	18	7	30							
4	Serampore		21 41	8	5	15	10	4	10	8	1	1							
5	Ostergang		4 34	4	9	11	5	8	4	9	1	1							
	Total		63 710	11	16	1	11	34	1	33	11	45							
6	Howrah	V (B C) of 1876	97 794	6	3	1	5	3	16	8	16	1							
	Divl Total		2 58	1	1	11	10	17	1	1	1	47							
EXPANDED DIVISION																			
7	Suburban	V (B C) of 1876	57 141	15	29	4	1	10	14	8	14	1							
8	Kishinagar	V (B C) of 1876	2 0	4	15	21	8	14	7	8	1	1							
9	Barpeta		8 84	7	14	1	1	1	1	1	1	1							
10	Ranghat		4 34	14	1	1	1	1	1	1	1	1							
	Total		4 34	14	1	1	1	1	1	1	1	1							
11	Jessore	V (B C) of 1876	8 5	10	15	7	8	6	9	7	24								
	Divl Total		32 784	15	11	15	5	1	1	1	1	1							
12	Darjeeling	V (B C) of 1876	7 065	4	10	14	7	9	1	1	1	1							
13	Banlakh	V (B C) of 1876	2 0	5	1	14	4	14	1	1	1	1							
	Divl Total		9 5	1	1	1	1	1	1	1	1	1							
DACCA DIVISION																			
14	Dacca	V (B C) of 1876	10 41	4	19	1	4	19	1	1	1	1							
15	Comilla	V (B C) of 1876	1 914	1	1	11	7	8	7	6	1	1							
	Divl Total		12	1	1	1	1	1	1	1	1	1							
CHITTAGONG DIVISION																			
16	Chittagong town	V (B C) of 1876	20 001	1	1	1	11	7	1	1	1	1							
PATNA DIVISION																			
17	Patna	V (B C) of 1876	1 41	1	1	1	1	1	1	1	1	1							
18	Gya	V (B C) of 1876	0 54	1	1	1	1	1	1	1	1	1							
19	Arrah	V (B C) of 1876	0 14	1	1	1	1	1	1	1	1	1							
20	Mosuffurpore	V (B C) of 1876	30	1	1	1	1	1	1	1	1	1							
21	Darbhanga	V (B C) of 1876	5 1	1	1	1	1	1	1	1	1	1							
22	Chupra	V (B C) of 1876	41 07	4	1	1	1	1	1	1	1	1							
	Divl Total		306 8	1	1	1	1	1	1	1	1	1							
BEHAGULPORE DIVISION																			
23	Monghyr	V (B C) of 1876	59 604	1	1	1	1	1	1	1	1	1							
24	Behagulpore	V (B C) of 1876	6 78	1	1	1	1	1	1	1	1	1							
25	Turkash	V (B C) of 1876	10 07	1	1	1	1	1	1	1	1	1							
	Divl Total		11 483	1	1	1	1	1	1	1	1	1							
	GRAND TOTAL		1 6 805 10	1	1	1	1	1	1	1	1	1							

- *Statistics in Bengal during the year 1877-78.*

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Tax on houses and lands	Revenue from houses on trade.	When tax or other form of revenue is levied on other trades (including old)	Tax on animals.	Tax on herds.	OTHER TAXES IN DETAIL (SEE FIRST COLUMN FOR NAME OF EACH)	Total in rupees from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.	Revenue from houses and lands.
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
87 146	239	2 740	1 913	2 177		41 24	1 204	1 9	6 604			7	6 4	1 7 7	1 16 10
14 107	427	2 1 9	5 5			15 81	1 4	4	17 8			17	2 7	1 7 9	0 8 11
81 764	1 020	1 788	088	5 16		40 "	5 0	134	427			5	9 7	1 2 1	1 4 8
18 730	684	1 7 16	5 7	3 390		4 3 7	1 7	241	4 4			5	9 7	0 15 11	1 4 9
5 841		5 7		146		4 4	7 5	6	1 1			5	9 7	0 1 1	1 1 1
14 174	1 716	1 70	688	1 0 9		10 4 6	1 106	9 7	1			7 4	5 6	1 1 7	1 5 11
64 497	6 09	9 84		1 4 2		17 8	1 948	2 5 1	27 5	7 6		49	544	1 2 8	2 3 7
10 100	6 441	17 430	2 7	16 8 9		1 4	8 2	4 80	1 1	11 4			4	1 7 8	2 10 9
46 0 30	35 141	4 6		1 0 0		1 9 4		2 34	9 463	86 1		44 1 1	4 1 55	1 8	1 11 4
17 0 4				8 46		21 0	7	14	1 7			1 4	27	1 1	0 16 2
12 97 1	3 0	4 1		1 20		117 4		14	1 7			1 4	27	1 1	0 16 2
5 0 10	180	6 4		4 146		9 4	70	12	17			1 4	27	1 1	0 16 2
33 0 30	800	70 4		8		4 1	2 144	56	77 7			8 1	6 1	1 1	1 18 8
7 64				8 04		107		61	1 7			11	37 14	1 4 0	1 7 8
47 4 7	31 5 44	44 411		13 11		5	2 142	14 1 4	8 1			1 4	5 5	1 1	1 8 8
0 0 5			85			6 44	19 4	27 7	6 4	8 1	2 25	4	44 0	1 16 8	4 9 9
0 16		4	1 1	2 6 35		11		16 1	55			4	15 6	0 11	0 10 8
12 3 4	4	4	1 85	1 868		0 1	10 2 4	881	07 67	(0)	0	1 1 4	6 1	11 1	1 15 1
5 7 4				1 1 18		10 4	1 8 7	1 16	41			41 10	1 1	1 0 4	1 8 8
				447	10 34	10 1		49	1	84		1	1 8	15 6	0 17 5
8 288				26 05	1 7 6	81 740	1 4 7	1 18	9 6	80		1	1	0 17	1 5 9
4 214		1 75		5 641		1 1 8	941	80	47 4			10	20 30	0 11 8	0 14 11
51 485		7 701	0 04	14 1		0 14	8	0 11	4 6 0			1 495	121 508	9 7	0 9 11
10 100	6	1 7 4	71	170		1 1 7	123	43	1 1			4		1	0 0 0
10 050						16 41	8	289	1 8 1			1	1 3	0 6 1	1 11
21 162				1 498		1 66	185	1 1	2 3 4			1	46 1	1 4	1 0 4
19 273	54					1 74		1 44	47			1 4	5	1 4	0 8
14 906				07 14		63	41	4 8	515			16 5	1	2	0 7 8
14 4 29	1	0 441	1 1	5 2 5		5	7 4	0 54	0 1			1 4		8 4	1 0 2
21 776	808	208	7 2	12 505		89	201	907	1 30			3	1 1 7	0 1 1	0 1 7
5 8 5		2 404	589	11 58 1		4 15	80	1 417				3	2	0 5 7	0 11
11 176		2 437	1 5			16 54	285	94	1 065			1 7 5	4	14 1	1 0 4
4	808	6 848	5 11	2 817		77 84	148	1 4	5 12			8 4	0	8 1	0 9 0
5 841	31 445	37 880	12 001	120 07	10 04 4	1 005	1070 840	41 748	10 1 6	1 11 007	10 7 30	5 40	1140 474	0 15 11	1 1 8

Municipalities in Bengal during the year 1877-78.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from licenses on trade.	Wharf-tax or other form of receipts from carriers and porters (including tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL. (AS MANY COLUMNS AS NECESSARY.)				Total income from taxation.	Rest of houses, gardens, markets &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Gross receipt from provincial or local funds.	Total income of year, exclusive of balance.	Total including balance.	Incidence of taxation (column 10) per head of population.	Incidence of income shown in column 24 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
.....	8,084	.....	.....	.....	8,084	128	305	124	.....	.....	6,616	8,060	0 16 9	0 11 3
.....	748	.....	.....	7,499	.....	.....	.....	7,499	3	40	98	.....	.....	8,738	12,000	0 16 0	0 8 1
.....	718	.....	.....	5,099	.....	.....	.....	5,099	70	38	104	.....	.....	3,911	4,793	0 8 1	0 8 7
.....	6,071	.....	.....	.....	6,071	.....	167	5	.....	.....	6,238	11,436	0 18 3	0 16 8
.....	1,601	.....	.....	22,516	.....	.....	.....	22,516	196	865	81	.....	.....	24,782	35,265	0 7 8	0 8 0
.....	876	80	.....	5,379	.....	.....	.....	5,835	.....	810	80	.....	.....	6,334	7,014	0 6 8	0 6 0
.....	5,126	.....	.....	.....	5,126	.....	283	.....	.....	.....	5,409	5,163	0 3 0	0 3 0
.....	876	80	.....	8,005	.....	.....	.....	9,061	.....	693	89	.....	.....	9,743	10,467	0 4 1	0 6 6
.....	86	.....	.....	3,352	.....	.....	.....	3,408	.....	14	291	.....	.....	3,653	4,598	0 6 0	0 6 6
.....	2,703	.....	.....	.....	2,703	435	10	37	.....	.....	3,218	3,295	0 7 6	0 8 9
.....	3,763	.....	.....	.....	3,763	.....	10	219	.....	.....	3,961	10,400	0 4 10	0 8 8
.....	3,178	.....	.....	.....	3,178	.....	111	29	.....	.....	3,309	5,410	0 8 3	0 8 7
.....	9,095	.....	.....	.....	9,095	.....	407	253	.....	.....	9,713	10,031	0 11 1	0 11 1
.....	1,611	.....	.....	.....	1,611	.....	13	290	.....	.....	1,930	2,943	0 3 3	0 4 6
.....	13,309	.....	.....	.....	13,309	428	859	718	.....	.....	16,006	28,295	0 8 5	0 4 0
.....	8,071	.....	.....	.....	8,071	.....	1	2,617	.....	.....	2,671	3,371	0 8 2	0 8 6
.....	7,183	.....	.....	.....	7,183	.....	30	10	.....	.....	9,057	12,577	0 7 1	0 11 0
.....	4,100	.....	.....	.....	4,100	.....	30	31	.....	.....	4,460	5,178	0 8 10	0 9 5
.....	2,059	.....	.....	.....	2,059	.....	40	99	.....	.....	2,554	3,082	0 4 10	0 6 8
.....	16,968	.....	.....	.....	16,968	.....	179	2,947	.....	.....	19,245	24,093	0 7 3	0 8 8
.....	1,633	50	.....	63,618	.....	.....	.....	63,618	622	1,510	4,233	87	.....	72,481	1,08,632	0 6 10	0 6 5
.....	785	272	.....	18,407	.....	.....	.....	18,407	.....	95	1,052	.....	.....	20,611	21,284	0 4 8	0 4 11
.....	845	70	876	18,550	.....	.....	.....	18,550	.....	84	765	.....	.....	19,181	17,192	0 8 8	0 9 0
.....	883	85	.....	4,986	.....	.....	.....	4,986	.....	179	7	.....	.....	5,650	6,608	0 8 8	0 9 0
.....	909	182	.....	8,981	.....	.....	.....	8,981	.....	84	232	.....	.....	10,448	10,539	0 6 0	0 8 5
.....	723	117	.....	9,232	.....	.....	.....	9,232	.....	75	67	.....	.....	7,337	7,638	0 6 1	0 8 4
.....	1,336	.....	.....	4,047	.....	.....	.....	4,047	.....	40	212	.....	.....	5,511	6,938	0 7 1	0 7 5
.....	705	.....	.....	6,984	.....	.....	.....	6,984	.....	121	73	.....	.....	7,182	7,772	0 4 10	0 6 0
.....	301	.....	.....	6,180	.....	.....	.....	6,180	.....	11	24	.....	.....	4,567	4,940	0 8 3	0 6 0
.....	381	.....	.....	3,406	.....	.....	.....	3,406	.....	1	625	.....	.....	4,389	6,207	0 8 10	0 9 9
.....	720	.....	.....	8,378	.....	.....	.....	8,378	.....	2	35	.....	.....	4,610	5,158	0 6 9	0 5 10
.....	305	.....	.....	2,616	.....	.....	.....	2,616	.....	34	4	.....	.....	2,444	2,539	0 7 2	0 5 10
.....	1,546	.....	.....	2,802	.....	.....	.....	2,802	.....	95	45	.....	.....	3,280	4,339	0 8 4	0 7 8
.....	527	.....	.....	1,399	.....	.....	.....	1,399	.....	.....	63	.....	.....	1,086	3,030	0 5 2	0 5 4
.....	1,675	.....	.....	1,675	.....	.....	.....	1,675	.....	.....	20	.....	.....	2,201	2,401	0 11 3	0 10 9
.....	1,510	140	.....	1,075	.....	.....	.....	1,075	.....	.....	23	.....	.....	1,789	2,732	0 4 7	0 8 9
.....	88	.....	.....	1,082	.....	.....	.....	1,082	.....	.....	25	.....	.....	1,747	2,828	0 4 2	0 6 6
.....	2,008	.....	.....	.....	2,008	.....	.....	27	.....	.....	4,316	4,611	0 11 1	0 11 1
.....	3,800	.....	.....	.....	3,800	.....	0	67	.....	.....	3,100	3,573	0 6 11	0 6 6
.....	5,618	.....	.....	.....	5,618	.....	38	12	.....	.....	3,698	4,054	0 5 11	0 6 6
.....	1,490	.....	.....	.....	1,490	.....	68	6	.....	.....	1,310	1,869	0 4 2	0 6 4
.....	10,625	890	576	17,222	.....	.....	.....	1,60,309	94	1,200	3,583	.....	.....	1,14,190	1,20,250	0 6 4	0 6 7
.....	2,969	.....	.....	.....	2,969	.....	.....	8	.....	.....	2,969	4,495	0 5 4	0 6 4
.....	330	48	.....	5,891	.....	.....	.....	3,973	.....	4	6	.....	.....	3,983	3,407	0 5 10	0 6 10
.....	2,130	.....	.....	.....	2,130	18	8	56	.....	.....	2,222	2,181	0 6 8	0 6 11
.....	2,803	.....	.....	.....	2,803	.....	8	6	.....	.....	2,775	3,288	0 8 10	0 8 1
.....	99	7	.....	1,022	.....	.....	.....	1,022	.....	3	6	.....	.....	1,031	1,702	0 7 8	0 7 7
.....	2,529	.....	.....	.....	2,529	.....	10	.....	.....	.....	5,083	4,262	0 11 1	0 9 8
.....	428	55	.....	16,744	.....	.....	.....	16,256	28	10	222	.....	.....	16,254	19,568	0 7 1	0 7 8
.....	16,844	.....	.....	.....	16,844	.....	22	117	.....	.....	16,735	21,083	0 8 8	0 9 9
.....	6,815	.....	.....	.....	20,911	.....	115	5,792	1,793	.....	24,005	21,112	0 11 10	0 13 5
.....	3,394	.....	.....	.....	8,141	.....	25	278	.....	.....	8,436	12,180	0 11 10	0 13 5
.....	4,251	.....	.....	.....	4,251	.....	.....	.....	.....	.....	4,251	4,988	0 6 11	0 5 11
.....	46,011	.....	.....	.....	50,959	.....	213	3,388	2,803	.....	61,714	10,249	0 9 5	0 10 8
.....	1,87,977	.....	.....	.....	1,81,470	329	1,631	10,233	1,806	.....	1,83,605	1,88,107	0 7 1	0 7 7
.....	8,322	.....	.....	.....	6,057	.....	70	600	207	.....	10,609	12,662	0 11 10	0 13 10
.....	4,787	.....	.....	.....	6,544	.....	43	.....	.....	.....	6,586	7,540	0 9 7	0 8 8
.....	1,188	91	1,130	8,843	.....	.....	.....	8,255	.....	100	104	.....	.....	8,258	8,928	0 8 4	0 8 8
.....	501	.....	.....	6,155	.....	.....	.....	6,654	.....	60	12	.....	.....	6,726	9,022	0 4 10	0 4 10
.....	1,080	94	1,130	11,900	.....	.....	.....	14,900	.....	100	170	.....	.....	15,254	17,800	0 6 2	0 6 6
.....	5,837	.....	.....	.....	5,837	.....	6	18	.....	.....	3,851	7,230	0 10 0	0 11 4
.....	5,440	.....	.....	.....	5,440	.....	82	.....	.....	.....	2,172	3,410	0 9 0	0 9 8
.....	6,207	.....	.....	.....	6,207	.....	39	18	.....	.....	6,025	10,009	0 9 11	0 10 0
.....	3,307	283	.....	6,673	.....	.....	.....	6,818	70	103	1,443	.....	.....	11,185	16,064	0 10 8	0 13 0
.....	5,928	607	2,406	26,044	.....	.....	.....	46,180	70	617	2,205	207	.....	49,368	65,331	0 6 7	0 9 8
.....	7,830	.....	.....	.....	7,830	.....	70	1	.....	.....	7,630	11,284	0 11 1	0 11 1
.....	3,707	.....	.....	.....	4,121	.....	20	16	178	.....	4,329	5,803	0 7 8	0 7 6
.....	8,258	.....	.....	.....	8,258	.....	9	.....	.....	.....	8,307	9,800	0 4 11	0 4 11
.....	7,038	.....	.....	.....	7,370	.....	19	10	178	.....	7,690	9,878	0 6 10	0 6 1

FORM No I—*Statement showing the Income of Second Class*

Serial number of Municipality	Name of Municipality	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.									
				a	b	c	d	e	f	g	h		i	j	k	l	m	n	o	p	q	r
BACCA DIVISION - (Total)																						
57	Burmal	V (B.C.) of 1876	13,308	3	13	...	10	5	11	6	10	1,809	...	...	...	...	...	...	...	...	...
58	Malutty		2,814	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
59	Malooty		2,401	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total			18,523	5	26	...	20	8	21	7	22	3,190	...	...	...	...	...	...	...	...	...
60	Naseerabad	V (B.C.) of 1876	6,233	3	10	...	10	5	14	5	14	787	...	...	...	...	...	...	...	...	...
61	Haripore		4,004	2	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
62	Kish reungie		13,037	1	12	...	13	4	8	4	8	764	...	...	...	...	...	...	...	...	...
63	Janapire	14,218	4	8	...	13	5	7	4	8	...	...	...	...	...	...	...	...	...	...	...
64	Siber p re	6,015	4	9	...	13	4	7	4	8	1,547	...	...	...	...	...	...	...	...	...	...
Total			40,235	16	52	...	58	24	44	10	52	5,277	...	...	...	...	...	...	...	...	...
CHITRADROO DIVISION																						
65	Brahmunbarah	V (B.C.) of 1876	16,372	1	15	...	14	8	11	...	14	294	...	...	...	...	...	...	...	...	...
Divl Total			118,492	25	125	...	100	44	106	23	123	12,138	...	...	...	...	...	...	...	...	...
66	Ch a Bazar	V (B.C.) of 1876	4,034	3	11	...	14	4	10	5	11	522	...	...	...	...	...	...	...	...	...
67	Ch a Bazar		4,763	3	13	...	10	4	10	5	11	847	...	...	...	...	...	...	...	...	...
68	Ch a Bazar		9,406	5	13	...	8	8	22	6	24	1,373	...	...	...	...	...	...	...	...	...
Divl Total			18,203	11	37	...	32	16	38	11	46	3,742	...	...	...	...	...	...	...	...	...
FATMA DIVISION																						
69	Ch a Bazar	V (B.C.) of 1876	11,560	3	6	...	8	8	6	7	1,097	...	...	...	...	...	...	...	...	...	...
70	Ch a Bazar		44,395	1	14	...	15	3	12	...	10	7,526	...	...	...	...	...	...	...	...	...
71	Ch a Bazar		55,345	3	26	...	23	5	13	1	21	9,423	...	...	...	...	...	...	...	...	...
Total			111,260	7	26	...	32	16	38	11	46	19,646	...	...	...	...	...	...	...	...	...
72	Jagdipore	V (B.C.) of 1876	9,420	...	6	...	6	6	1	5	1,130	...	...	...	...	...	...	...	...	...	...
73	Doonrao		12,446	1	5	...	10	3	5	3	5	600	...	...	...	...	...	...	...	...	...
74	Doonrao		12,388	1	5	...	4	1	3													

Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEES.								Balance from previous year.	INCOME DURING THE YEAR FROM OUTGO.							
				Re-officers.	Nominated.	Elected.	Total.	Offices.	Non-officials.	Europeans.	Others.		Class I (Agriculture of land or stock or both or any).	Class II (Agriculture for slaughter).	Class III (Paid trading and industry).	Class IV (Building materials).	Class V (Professions, trades and services).	Class VI (Tobacco).	Class VII (Cotton).	Class VIII (Miscellaneous).
BARWADIA DIVISION.																				
1	Patradhar	V (B.C.) of 1876.	6,940	5	5	5	5	5	5	5	1,192									
2	Sorani, Khy		7,150	5	5	5	5	5	5	5	880									
3	Johannabad		15,540	20	20	20	20	20	20	20	818									
4	Italy		6,220	10	10	10	10	10	10	10	1,051									
5	Shambhar		14,660	10	10	10	10	10	10	10	1,051									
6	Korogone	Total	1,540	5	5	5	5	5	5	5	1,192									
7	Kotalpore		1,232	5	5	5	5	5	5	5	1,192									
			55,941	80	80	80	80	80	80	80	6,280									
8	Joypore	V (B.C.) of 1876	2,800	5	5	5	5	5	5	5	420									
9	Murga	V (B.C.) of 1876	1,728	5	5	5	5	5	5	5	394									
10	Pandua		2,800	5	5	5	5	5	5	5	177									
11	Gupiyana		3,025	4	4	4	4	4	4	4	3,057									
12	Malaghar		10,028	5	5	5	5	5	5	5	1,188									
13	Derahehni		1,185	5	5	5	5	5	5	5										
		Total	26,908	22	22	22	22	22	22	22	6,920									
14	Khanacol	V (B.C.) of 1876	11,853	4	4	4	4	4	4	4	5,615									
		Divl. Total	94,904	67	67	67	67	67	67	67	101,108									
BARWADIA DIVISION.																				
15	Barackpore Cantonment		5,781	4	4	4	4	4	4	4	1,192									
16	Dum-Dum Cantonment		5,170	7	7	7	7	7	7	7	1,192									
		Total	10,951	11	11	11	11	11	11	11	2,384									
17	Choghah Jaguoli	V (B.C.) of 1876	5,208	5	5	5	5	5	5	5	1,200									
		Total	10,561	10	10	10	10	10	10	10	1,971									
18	Kotechandpore Kachupore	V (B.C.) of 1876	7,222	5	5	5	5	5	5	5	2,198									
		Total	1,015	5	5	5	5	5	5	5	1,184									
		Total	9,237	10	10	10	10	10	10	10	3,322									
19	Berhampore Cantonment	V (B.C.) of 1876	1,850								750									
		Divl. Total	24,880	81	81	81	81	81	81	81	6,043									
20	Julpore	V (B.C.) of 1876	6,606	1	1	1	1	1	1	1	47									
BARWADIA AND COCHIN DIVISION.																				
DACCIA DIVISION.																				
21	Munickgunno	V (B.C.) of 1876	11,548	1	1	1	1	1	1	1	1,110									
22	Sydpore	V (B.C.) of 1876	6,204	1	1	1	1	1	1	1	42									
23	Porepore	V (B.C.) of 1876	15,391	1	1	1	1	1	1	1	302									
24	Porepore		1,107	5	5	5	5	5	5	5	887									
25	Hackergunno		9,280	15	15	15	15	15	15	15	784									
26	Pataushally		1,000	5	5	5	5	5	5	5	887									
			20,108	18	18	18	18	18	18	18	1,625									
27	Tangail	V (B.C.) of 1876	10,848	5	5	5	5	5	5	5	1,012									
28	Mooktagacha	V (B.C.) of 1876	5,000	5	5	5	5	5	5	5	218									
		Total	18,017	10	10	10	10	10	10	10	1,230									
		Divl. Total	65,991	101	101	101	101	101	101	101	5,772									
FATA DIVISION.																				
29	Kharol	V (B.C.) of 1876	8,207	5	5	5	5	5	5	5	1,000									
30	Kharol		8,207	5	5	5	5	5	5	5	200									
31	Dinapore-Niamat		27,614	35	35	35	35	35	35	35	4,211									
32	Mahomedpore		6,060	5	5	5	5	5	5	5	1,108									
33	Bykumpore		9,068	5	5	5	5	5	5	5	2,224									
34	Paiwa		71,282	5	5	5	5	5	5	5	2,078									
35	Mokamsh		10,715	15	15	15	15	15	15	15	2,410									
36	Dinapore Cantonment		14,170	15	15	15	15	15	15	15	2,077									
37	Nowadah		3,800	5	5	5	5	5	5	5	2,285									
		Total	90,789	90	90	90	90	90	90	90	19,020									
38	Tukari	V (B.C.) of 1876	8,178	5	5	5	5	5	5	5	2,285									
39	Doodnagar		10,068	5	5	5	5	5	5	5	1,060									
40	Johannabad		21,022	5	5	5	5	5	5	5	851									
41	Nowadah		4,794	5	5	5	5	5	5	5	415									
42	Rimsh		6,170	5	5	5	5	5	5	5	1,108									
43	Rajoli		8,013	5	5	5	5	5	5	5	670									
44	Shahpore		7,388	5	5	5	5	5	5	5	807									
45	Futshpore		8,495	5	5	5	5	5	5	5	1,001									
46	Arungabad		8,478	5	5	5	5	5	5	5	414									
47	Ore		5,107	5	5	5	5	5	5	5	940									
		Total	71,027	55	55	55	55	55	55	55	12,143									
48	Choghah Jaguoli	V (B.C.) of 1876	1,427	4	4	4	4	4	4	4	331									
49	Alipore		7,094	4	4	4	4	4	4	4	77									
50	Chenore		2,070	4	4	4	4	4	4	4	38									
51	Nadikumpore		8,728	4	4	4	4	4	4	4	560									
52	Johannabad		3,020	4	4	4	4	4	4	4	310									
		Total	25,409	44	44	44	44	44	44	44	1,400									
53	Seetamurhee	V (B.C.) of 1876	8,418	1	1	1	1	1	1	1	1,127									
54	Mozar		1,900	1	1	1	1	1	1	1	220									
		Total	9,418	2	2	2	2	2	2	2	1,347									
		Divl. Total	1,02,000	190	190	190	190	190	190	190	55,718									

[illegible]

FORM NO. I.—Statement showing the Income

Serial number of Municipality	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBI.																	
				a	b	c	d	e	f	g	h		i	j	k	l	m	n	o	p	q	r	s	t	u	v	w	x	y	z
Ex-officio.	Nominated.	Elected.	Total.	Officals.	Non-officals.	Europeans.	Natives.	Class I. (Articles of food or drink or for manufacture)	Class II. (Animals for slaughter)	Class III. (Fishing and washing)	Class IV. (Building materials)	Class V. (Drugs, gums and sweets)	Class VI. (Tobacco)	Class VII. (Cattle)	Class VIII. (Horse)															

SHARAVATHI DIVISION.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
60	Kannur	V (B.C.) of 1876	8,480	...	13	...	13	...	13	...	2,875

FORM NO. I.—Statement showing the Income

Serial number of Municipality	Name of Municipality	Act under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBI.							
				a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h
				Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officals.	Europeans.	Natives.		Class I. (Art class of food or drink or for made.)	Class II. (Animals slaughter.)	Class III. (Cattle, pig, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and sweets.)	Class VI. (Tobacco.)	Class VII. (Cattle.)	Class VIII. (Horse.)
SHARAVATHI DIVISION.																				
Part	1	Jamnapore	V (B C) of 1876	10,453	3	13	..	15	3	12	10	5	2,433	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2	Sahabgunge	V (B C) of 1876	8,251	1	8	...	9	1	8	6	2	1,190	...	...	...	...	...	...	...
	Divl. Total		..	18,704	4	17	..	21	4	17	16	7	3,623	...	...	...	...	...	...	...

Accounts in Bengal for the year 1877-78—concluded.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	REMARKS
Tax on houses and lands.	Receipts from licences on trade.	Wheel-tax or other form of receipts from carriages and vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, exclusive balance.	Total including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 24 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
.....	3,008	...	...	...	3,003	.....	.....	.....	108	.....	.....	3,106	3,084	0 5 7	0 5 10	
.....	1,038	...	...	...	1,033	.....	.....	.....	2	.....	.....	1,035	1,738	0 3 8	0 3 9	
.....	4,085	...	...	...	4,036	.....	.....	.....	108	.....	.....	4,141	7,716	0 4 5	0 4 8	
.....	8,707	...	...	...	8,707	.....	.....	541	.....	.....	.....	9,048	17,440	0 6 4	0 6 8	
.....	773	...	...	...	773	.....	.....	.....	.....	.....	.....	773	773	0 5 11	0 5 11	
.....	21	...	...	...	21	.....	.....	.....	.....	.....	.....	21	230	0 0 1	0 0 1	
.....	1,380	...	...	...	1,380	.....	.....	.....	.....	.....	.....	1,380	1,540	0 4 6	0 4 6	
.....	1,907	...	...	...	5,180	.....	.....	.....	.....	.....	.....	2,185	5,014	0 7 1	0 7 1	
.....	219	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	4,041	...	...	...	6,350	.....	.....	.....	.....	.....	.....	4,302	5,950	0 4 4	0 4 4	
.....	1,180	...	...	...	1,180	.....	.....	.....	.....	.....	.....	1,181	2,060	0 3 0	0 3 0	
.....	685	...	...	...	685	.....	.....	.....	.....	.....	.....	694	585	0 3 0	0 3 0	
.....	587	...	...	...	1,290	.....	.....	.....	.....	.....	.....	1,302	2,000	0 0 1	0 0 4	
.....	742	...	...	...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	2,330	...	...	...	3,973	.....	.....	.....	.....	.....	.....	2,080	4,755	0 4 5	0 4 5	
.....	6,971	...	...	...	7,332	.....	.....	.....	.....	.....	.....	7,343	10,641	0 4 6	0 4 6	
.....	1,18,751	...	...	...	1,14,943	.....	3,116	1,680	3,766	.....	8,872	1,37,166	2,63,123	0 4 0	0 4 5	

Accounts in Bengal during the year 1877-78.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	REMARKS
Tax on houses and lands.	Receipts from licences on trade.	Wheel-tax or other form of receipts from carriages and vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Total income of year, exclusive balance.	Total including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 24 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
14,548	327	146	.....	.....	...	...	...	16,825	.....	.....	106	533	.....	.....	15,251	18,374	1 6 5	1 8 4	
2,053	676	.....	.....	279	...	...	...	3,008	.....	.....	51	1,059	.....	.....	4,698	5,897	1 1 9	1 7 1	
17,601	1,003	146	.....	279	...	...	...	18,433	.....	.....	257	1,991	.....	.....	20,640	24,271	1 5 6	1 8 5	

FORM NO. I.—*Abstract Statement showing the Income of all classes*

[illegible]

of Municipalities, Unions, and Stations during the year 1877-78.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from license on trades.	Wheel-tax or other form of receipts from carriages and vehicles (including tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments rendered to municipal debt.	Grants and other Provincial aid.	Total income of year, exclusive of balance.	Total, including balance.	Incidence of taxation (pounds to per head of population).	Incidence of income (pounds to per head of population).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
87,146	208	4,260	1,303	2,670	34,666	...	...	...	80,306	120	...	4,323	8,648	...	32,476	1,17,280	0 7 7	0 11 5
13,187	427	1,170	834	84	13,996	...	...	...	29,470	651	...	190	2,103	...	32,472	63,164	0 5 7	0 9 4
81,854	1,714	3,070	688	8,704	10,531	...	...	...	90,710	1,480	...	1,170	10,144	...	104,534	1,29,453	0 11 6	0 13 2
1,64,497	4,002	9,022	9,008	9,008	9,971	...	...	...	1,76,223	1,405	...	2,901	25,091	...	1,77,170	2,14,229	1 0 10	1 14 2
...	...	...	...	...	8,846	...	...	...	9,905	...	...	...	...	...	9,981	11,552	0 3 11	0 4 2
...	...	...	...	...	5,552	...	...	...	3,498	...	...	...	...	...	3,423	4,504	0 6 6	0 6 8
2,02,160	6,441	15,763	2,505	18,091	82,411	...	...	...	2,88,074	4,444	...	6,130	42,541	...	2,97,277	3,50,190	0 12 6	0 14 8
2,40,020	35,161	81,543	880	1,450	1,00,875	...	...	...	4,25,712	81	...	4,728	40,434	...	4,66,195	5,60,739	0 12 5	0 16 4
33,950	300	1,230	...	...	10,329	...	...	...	33,953	...	...	...	...	...	34,253	35,483	0 9 11	0 13 2
7,442	...	...	...	...	2,893	...	...	...	66,741	...	...	...	...	...	66,740	68,634	0 10 4	0 10 10
2,87,407	35,540	84,471	935	54,010	1,00,000	...	...	...	3,50,078	2,364	...	5,370	61,705	...	3,60,992	4,07,222	0 11 8	0 14 10
6,104	...	...	841	...	8,723	...	...	...	6,142	10,274	...	275	6,415	...	10,653	14,703	0 14 6	4 9 2
6,616	...	6,072	1,823	1,808	8,797	...	...	...	10,560	...	...	70	609	...	10,791	12,422	0 11 10	6 10 10
...	...	1,060	94	1,130	1,160	...	...	...	13,996	...	...	...	...	...	10,781	17,990	0 6 2	0 8 8
...	...	2,507	263	...	6,072	...	...	...	6,077	...	...	...	...	...	6,433	10,600	0 9 11	0 10 0
...	...	...	...	...	9,948	...	...	...	9,948	...	...	...	...	...	11,183	16,064	0 10 3	0 12 0
12,023	...	9,714	2,041	4,333	40,086	...	...	...	5,948	...	...	...	...	...	2,063	2,100	0 4 11	0 4 17
50,355	...	...	13,616	11,144	...	...	...	...	68,398	19,344	...	808	9,053	...	1,06,240	1,27,052	0 9 0	0 10 7
...	...	...	...	...	...	...	...	...	9,057	1,907	...	...	...	...	10,791	12,422	0 11 10	6 10 10
...	...	...	...	...	...	...	...	...	16,830	...	...	...	...	...	16,830	18,732	0 5 2	0 5 7
...	...	...	...	...	...	...	...	...	22,574	...	...	...	...	...	22,574	24,476	0 5 7	0 5 11
...	...	...	147	18,652	...	...	...	...	10,470	...	...	...	...	...	10,470	11,729	0 5 7	0 9 8
...	...	...	15,108	73,771	...	...	...	...	1,45,013	1,807	...	1,293	11,692	...	1,61,700	2,05,767	0 8 11	0 9 10
...	...	1,253	...	5,701	1,803	...	...	...	17,131	580	...	...	3,763	...	21,704	22,620	0 10 11	0 11 5
...	...	...	...	2,046	...	...	...	...	2,046	...	...	...	...	...	2,053	2,091	0 8 11	0 8 11
8,214	...	1,823	...	5,701	1,600	...	...	...	10,767	340	...	...	...	...	23,958	26,000	0 10 6	0 12 9
86,453	...	6,230	16,704	10,701	14,903	1,603	...	...	1,35,334	4,002	...	4,304	6,472	...	1,43,092	1,67,742	0 7 5	0 8 2
16,692	60	1,734	623	2,173	11,002	...	...	...	33,190	2,303	...	...	...	...	36,493	39,795	0 5 4	0 6 3
10,898	...	...	...	...	23,890	...	...	...	40,457	8,508	...	...	...	...	49,411	57,965	0 5 8	0 9 11
21,102	...	...	15,498	10,883	...	...	...	...	47,133	683	...	...	...	...	48,816	50,496	0 5 11	0 6 3
10,253	...	...	...	...	6,717	...	...	...	23,310	...	...	...	...	...	25,215	26,932	0 5 11	0 6 3
14,908	...	...	...	...	9,754	...	...	...	34,004	41	...	...	...	...	34,045	35,523	0 7 9	0 8 4
...	...	...	...	...	9,990	...	...	...	9,990	130	...	...	...	...	10,148	11,103	0 5 6	0 5 8
1,46,274	640	4,770	6,295	47,295	1,16,453	1,603	...	...	2,26,323	10,456	...	7,639	14,327	...	2,42,247	2,71,111	0 6 6	0 7 1
36,129	808	2,012	850	12,300	...	...	...	...	25,821	500	...	1,100	1,702	...	25,945	28,043	0 11 11	0 13 8
9,643	...	2,618	880	11,330	1,764	...	...	...	30,161	...	...	...	...	...	32,844	35,394	0 9 10	0 10 7
11,176	...	2,437	1,350	...	4,030	...	...	...	18,060	383	...	...	1,170	...	19,446	21,440	0 9 10	0 10 7
2,653	...	820	400	...	1,809	...	...	...	5,700	101	...	...	...	...	7,884	10,505	0 11 4	0 15 8
50,807	836	7,070	2,908	54,077	11,061	...	...	...	6,182	825	...	...	...	...	6,826	7,792	0 5 4	0 6 0
...	...	1,312	1,881	11,254	30,235	...	...	...	24,848	403	...	...	...	...	26,397	27,102	0 7 10	0 8 5
...	...	...	...	...	7,707	...	...	...	7,707	...	...	...	...	...	7,712	9,008	0 7 9	0 7 2
...	...	...	...	...	8,707	...	...	...	8,707	...	...	...	...	...	9,038	10,443	0 6 5	0 7 8
...	...	1,512	1,381	11,254	30,639	...	...	...	81,258	406	...	744	800	...	83,537	94,221	0 7 4	0 7 8
...	...	...	...	...	12,623	...	...	...	12,623	1,141	...	...	...	...	13,037	15,880	0 7 0	0 8 4
...	...	...	...	...	1,670	...	...	...	1,670	...	...	...	...	...	16,908	17,911	0 6 8	0 8 0
...	...	...	...	...	6,340	...	...	...	7,082	637	...	...	...	...	7,704	8,212	0 5 3	0 6 0
...	...	...	...	...	36,820	...	...	...	31,290	1,074	...	...	...	...	34,512	40,729	0 6 0	0 7 3
6,32,843	81,445	1,08,789	17,117	1,52,141	5,60,799	1,603	...	...	17,01,016	41,741	...	24,420	1,40,638	...	17,20,420	20,04,063	0 0 5	0 11 8

Abstract of Form No. I, giving the following particulars for each Division in Bengal for 1877-78.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto ...	97
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	69
Ditto of Stations under Chapter IV of ditto	2
Total	193
Population within municipal limits	2,883,155
Number Towns of which the Municipal Committee are—	
(a) Appointed by election only	None.
(b) Ditto partly by election and partly by nomination	3
(c) Ditto by nomination only	190
Total	193
Aggregate number of Members of Municipal Committees—	
(a) <i>Ex-officio</i> Members	442
(b) Elected Members	42
(c) Nominated Members	1,782
Total	2,266
Of above—	
(d) Officials	545
(e) Non-officials	1,721
(f) Europeans	514
(g) Natives	1,752
System of municipal taxation in force—	
(a) Octroi	In force in no Towns.
(b) Tax on houses and lands	26 "
(c) Licenses on trades	11 "
(d) Tax on vehicles	51 "
(e) Tax on animals	28 "
(f) Tolls	37 "
(g) Fees on public processions	1 "
(h) Tax on persons occupying holdings according to their circumstances	167 "
	Ra. A. P.
Amount of income under each head separately, being the totals for the province, of columns 7 to 21 of Statement I	24,96,563 0 0
Average incidence of taxation per head of population in Municipalities	0 9 5
Average incidence per head of municipal income from all sources	0 11 2

FORM No. II.

STATEMENTS OF EXPENDITURE.

Form No. II.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11	12	13		
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	EXPENSES.									
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue (if any special from that of the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.		
BURDWAN DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Burdwan	1	Burdwan	4,951	57,859	4,330	4,401	.....	1,400	13,402	10,141	.....	1,198
Midnapore	2	Midnapore	7,474	17,507	.....	1,308	.....	220	2,948	5,800	120	.....	
Hooghly	3	Hooghly and Chinsurah	7,190	45,916	.....	8,459	.....	.....	5,770	10,900	.....	1,238
	4	Kemapore	5,512	39,527	.....	4,857	.....	.....	6,060	8,100	60	2,404
	5	Oodergha	1,380	4,351	.....	552	.....	144	890	910	.....	404
		Total	11,431	79,984	.....	9,275	.....	144	12,690	19,078	60	4,130
Howrah	6	Howrah	10,445	2,11,400	.....	17,043	.....	4,804	33,042	32,927	.....	81,004
		Divl. Total	45,501	3,64,129	4,330	31,051	.....	6,028	62,032	67,743	180	36,308	
PRESIDENCY DIVISION.														
Subarnah	7	Subarnah	34,181	4,40,171	.....	44,026	.....	12,348	1,34,105	72,577	1,565	18,060
Kishnagpur	8	Kishnagpur	8,085	25,912	.....	744	.....	1,074	1,363	5,496	452	.....	
	9	Ranipore	5,220	13,598	.....	1,165	.....	898	1,033	7,351	120	.....	
	10	Ranaghat	592	9,006	.....	587	.....	200	754	1,563	51	54
		Total	11,303	48,176	.....	2,496	.....	2,216	3,792	14,413	606	54
Jessore	11	Jessore	5,284	11,978	.....	1,223	.....	.....	1,331	2,923	.....	423
		Divl. Total	56,708	5,01,323	.....	47,745	.....	14,568	1,44,919	88,813	2,171	10,068
RAJSHAHY AND COCHIN BEHAR DIVISION.														
Darjeeling	12	Darjeeling	3,506	40,080	.....	686	.....	170	7,000	8,154	.....	.....
Bauleah	13	Bauleah	1,562	14,109	.....	517	.....	1,482	743	5,115	.....	.....
		Divl. Total	5,062	54,189	.....	1,202	.....	1,008	8,730	13,269	.....	90
DACCA DIVISION.														
Dacca	14	Dacca	25,415	81,640	808	9,223	.....	1,174	30,197	15,466	.....	.....
Comilla	15	Comilla	682	12,389	.....	1,013	.....	.....	1,008	2,010	30	.....	
		Divl. Total	26,097	94,029	808	10,236	.....	1,174	32,195	17,471	30	.....	
CHITTAGONG DIVISION.														
Chittagong	16	Chittagong town	1,129	19,262	.....	1,032	.....	.....	4,296	4,715	.....	.....
PATNA DIVISION.														
Patna	17	Patna	24,805	96,903	.....	6,444	.....	.....	12,294	24,472	.....	3,608
Gya	18	Gya	22,055	25,345	.....	2,078	.....	.....	4,128	13,252	240	1,947
Arrah	19	Arrah	348	19,587	226	1,295	.....	.....	2,240	8,556	90	.....	
Monsiehpore	20	Monsiehpore	7,038	30,211	.....	3,089	.....	420	5,291	6,808	.....	784
Durbhanga	21	Durbhanga	12,752	21,280	.....	713	.....	739	2,594	7,084	.....	.....
Chupra	22	Chupra	15,428	21,465	.....	1,030	.....	984	2,520	7,720	292	.....	
		Divl. Total	82,133	2,23,677	226	14,659	.....	2,130	24,622	67,952	628	6,290	
BHAGLPORE DIVISION.														
Monghyr	23	Monghyr	5,488	39,080	.....	2,415	.....	.....	6,940	8,841	.....	197
Bhagelpore	24	Bhagelpore	2,350	25,300	.....	3,096	.....	.....	3,023	8,443	.....	.....
Purneah	25	Purneah	7,420	16,564	.....	2,448	.....	587	861	6,265	.....	.....
		Divl. Total	15,258	81,829	.....	8,961	.....	537	11,300	20,501	.....	197
GRAND TOTAL					2,23,722	13,40,478	8,373	1,16,796	20,446	2,01,173	2,73,954	3,000	62,608

Class Municipalities in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26
DETAILS.												
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including gardens and similar improvements.	Sanitary and charitable institutions (hospitals, dispensaries, houses, vaccination, &c.).	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,007	1,023	.....	.....	.....	.....	423	.....	5,912	.....	6,761	57,746	7,144
2,573	.....	1,223	.....	270	.....	120	206	6,213	.....	.....	21,786	3,863
5,459	423	559	.....	.....	72	107	200	2,748	.....	.....	21,116	19,530
6,561	398	.....	.....	.....	755	1,435	610	1,070	.....	.....	20,301	5,408
607	1	85	.....	211	517	86	60	1,059	.....	.....	6,292	1,548
16,618	812	614	.....	244	1,945	1,628	860	4,877	.....	.....	66,679	26,846
40,374	7,969	878	.....	38,957	241	2,039	1,150	14,456	.....	.....	5,23,482	5,462
61,572	9,792	2,247	.....	38,571	1,286	5,115	2,210	31,438	.....	5,701	5,67,690	42,337
84,310	16,662	.....	1,838	.....	.....	4,704	4,305	83,238	.....	.....	4,33,212	41,110
2,568	32	390	500	103	1,294	1,114	.....	1,650	.....	.....	21,662	19,935
2,187	71	.....	.....	141	120	596	670	464	.....	.....	15,308	2,380
1,616	51	.....	.....	.....	.....	351	290	1,964	.....	.....	7,784	2,961
11,365	32	592	660	210	1,623	2,061	1,100	3,478	.....	.....	44,211	14,235
5,160	660	.....	5	.....	.....	1,768	884	322	.....	.....	15,090	4,170
1,60,715	17,293	1,602	2,343	246	1,423	8,693	6,160	37,938	.....	.....	4,90,576	61,515
1,573	49	6,844	100	7,614	915	1,257	690	6,254	.....	3,660	44,321	180
10,211	49	6,844	100	7,614	915	1,317	777	6,582	.....	4,200	12,025	3,900
9,037	1,221	.....	.....	.....	3,285	3,710	.....	7,384	.....	1,191	53,121	22,326
3,442	241	.....	120	27	.....	312	80	1,270	.....	.....	11,318	1,703
13,159	1,482	.....	120	27	3,285	4,022	30	8,656	.....	1,191	94,151	25,062
7,331	.....	.....	.....	384	250	267	190	514	.....	.....	19,725	636
33,754	5,608	1,847	3,905	.....	.....	2,285	1,280	2,205	.....	.....	96,791	21,614
4,396	40	404	.....	.....	.....	720	869	933	.....	.....	28,507	18,751
2,444	297	.....	.....	.....	1,603	120	.....	368	.....	610	14,255	8,677
11,023	2,105	.....	.....	97	124	339	360	418	.....	.....	31,633	14,616
6,545	2,248	234	234	168	.....	184	300	348	.....	.....	21,648	12,389
13,921	1,601	.....	.....	39	281	942	168	312	.....	.....	29,585	8,386
71,680	11,928	2,390	4,229	291	1,438	5,580	2,328	4,674	.....	610	2,94,417	81,383
9,925	.....	.....	.....	740	200	3,206	428	1,071	.....	.....	39,539	15,947
1,013	.....	.....	.....	655	8,408	748	463	1,197	.....	.....	29,067	133
6,878	.....	.....	86	.....	.....	240	.....	619	.....	.....	17,764	8,340
16,917	.....	.....	39	1,292	5,608	5,254	911	5,237	.....	.....	75,401	21,720
2,81,908	40,264	12,188	6,828	47,625	17,301	27,157	12,105	92,447	.....	11,738	14,28,352	2,35,968

REMARKS.

FORM No. II.—Statement showing the Expenditure of Second

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and income (if any special establishment apart from office is maintained).	Quarantine and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Chitwa	384	5,610	.....	517	.....	.....	914	2,050	.....	.....
	2	Chitwa	8,172	8,734	.....	.....	.....	.....	357	2,831	72	.....
	3	Dainhat	295	3,911	.....	472	.....	.....	396	1,701	.....	.....
	4	Haindunge	4,985	6,521	.....	804	.....	.....	1,410	1,201	.....	.....
		Total	10,785	24,782	.....	2,411	.....	.....	3,066	8,202	72	.....
Burdwan	5	Benkeora	680	6,524	.....	408	.....	200	4,033	2,381	.....	.....
	6	Bishnupore	44	3,400	.....	445	.....	.....	.....	.....	.....	.....
		Total	724	9,924	.....	853	.....	200	1,710	4,222	.....	.....
Barbours	7	Soory	851	3,023	.....	773	.....	.....	859	1,558	.....	.....
Burdwan	8	Tumlaok	696	3,210	.....	130	.....	314	120	1,235	60	31
	9	Ghatol	6,860	3,906	.....	420	.....	.....	315	1,140	11	.....
	10	Chunderkora	2,101	3,290	.....	298	.....	.....	.....	1,572	14	.....
	11	Rampchurnpore	3,289	2,744	.....	292	.....	.....	.....	1,072	18	.....
		Total	11,115	1,800	.....	81	.....	.....	.....	847	14	.....
		Total	12,968	10,003	.....	1,110	.....	314	450	6,169	116	31
Burdwan	13	Hausberia	700	2,071	.....	564	.....	.....	213	1,387	.....	.....
	14	Hydabaty	2,467	0,020	.....	234	.....	366	1,475	2,811	15	.....
	15	Shimadpur	713	4,400	.....	230	.....	732	732	2,390	.....	.....
	16	Kotrung	828	2,254	.....	229	.....	108	502	1,152	.....	.....
		Total	4,708	10,245	.....	1,409	.....	752	2,972	7,730	15	.....
		Divl. Total	50,144	72,888	.....	7,185	.....	1,850	8,582	27,978	.....	.....
PURBUNDIA DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purbundia	17	South Suburban	675	20,011	.....	912	.....	1,320	32	10,513	.....	.....
	18	North ditto	81	17,101	.....	65	.....	1,053	848	7,387	.....	.....
	19	Rajpore	714	8,550	.....	243	.....	552	760	1,515	.....	.....
	20	South Barrackpore	161	10,418	.....	110	.....	1,164	50	6,661	.....	.....
Purbundia	21	North ditto	398	7,337	.....	97	.....	397	397	4,471	.....	.....
	22	Berhat	425	5,513	.....	79	.....	610	118	2,154	.....	.....
	23	Nyehaty	280	7,452	.....	112	.....	102	40	4,360	.....	.....
	24	Barisal	435	4,045	.....	309	.....	408	310	1,779	.....	.....
Purbundia	25	Gangadanga	1,005	4,202	.....	236	.....	445	231	1,612	.....	.....
	26	Bahadur	460	4,509	.....	21	.....	496	331	2,128	.....	.....
	27	Takur	1,115	2,444	.....	150	.....	310	35	1,957	.....	.....
	28	Sakuria	1,033	3,280	.....	48	.....	312	2	1,012	.....	.....
Purbundia	29	Kalibour	1,657	1,980	.....	710	.....	710	.....	955	.....	.....
	30	Chandpur	200	2,282	.....	17	.....	116	.....	840	.....	.....
	31	Balukunda	943	1,780	.....	25	.....	144	.....	912	.....	.....
	32	Dubaita	616	1,787	.....	33	.....	125	.....	801	.....	.....
Purbundia	33	Barpore	96	4,518	.....	35	.....	320	63	932	.....	.....
	34	Joybari	165	3,100	.....	30	.....	201	276	950	.....	.....
	35	Bajuli	1,080	3,008	.....	104	.....	441	319	2,419	72	.....
	36	Kadialty	325	1,549	.....	68	.....	297	.....	919	72	.....
		Total	11,976	1,14,180	.....	3,307	.....	10,233	3,455	55,390	141	50
Purbundia	37	Nudda	1,127	2,003	.....	555	.....	834	205	1,017	.....	.....
	38	Koothia	—578	3,935	.....	292	.....	234	84	1,387	.....	.....
	39	Mohorpur	—88	2,222	.....	216	.....	182	153	632	.....	.....
	40	Berhampur	619	2,070	.....	315	.....	183	116	1,043	.....	.....
Purbundia	41	Mohorpur	121	1,031	.....	132	.....	97	.....	705	.....	.....
	42	Commonly	1,770	5,035	.....	.....	.....	120	.....	1,231	.....	.....
		Total	5,023	16,534	.....	1,022	.....	901	638	6,560	.....	.....
Purbundia	43	Bahadur	4,199	16,012	.....	137	.....	1,806	5,210	8,014	.....	.....
	44	Laibadi	20,029	34,003	.....	172	.....	1,721	4,095	12,018	.....	1,183
	45	Jungpur	3,611	8,115	.....	43	.....	883	291	2,287	.....	.....
	46	Kandi	307	4,361	.....	40	.....	604	319	2,210	.....	.....
		Total	29,945	64,344	.....	309	.....	4,221	11,415	20,060	.....	1,183
		Divl. Total	43,019	1,05,968	.....	5,418	.....	15,440	15,400	82,236	144	1,333
RAJSHAH AND COCH BEHAR DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahi	47	Dinapore	1,872	10,080	.....	1,542	.....	.....	2,002	2,594	.....	.....
	48	Nalore	1,000	6,886	.....	1,219	.....	.....	221	1,068	.....	.....
Rajshahi	49	Purnia	310	8,558	.....	753	.....	.....	353	3,118	.....	.....
	50	Baraung	2,306	6,726	.....	733	.....	.....	252	3,146	.....	.....
		Total	5,086	15,581	.....	1,487	.....	.....	577	6,262	.....	.....
Rajshahi	51	Bura	2,409	8,931	.....	211	.....	.....	334	1,538	.....	.....
	52	Shurpore	847	2,472	.....	441	.....	.....	22	1,008	.....	.....
		Total	3,256	6,323	.....	652	.....	.....	356	2,546	.....	.....
Rajshahi	53	Bungpore	5,679	11,185	.....	1,323	.....	.....	944	5,417	.....	.....
		Divl. Total	15,903	40,308	.....	3,223	.....	.....	6,380	15,503	.....	.....

Class Municipalities in Bengal during the year 1877-78.

16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1
RETURN.															
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, &c.).	Education, science, and art.	Miscellaneous.	Contribution to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	REMARKS.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
900	84	.....	225	.....	63	105	160	.....	5,353	677	.....		
1,497	810	.....	500	.....	.....	60	404	.....	7,211	6,000	.....		
467	26	.....	.....	90	308	.....	3,197	740	.....		
902	300	467	.....	.....	83	113	110	47	.....	2,777	6,233	2,511			
5,140	300	1,061	680	225	83	1,324	425	908	.....	2,777	22,230	10,320			
715	819	.....	47	.....	350	104	.....	.....	6,787	777	.....		
35	610	.....	83	.....	5,184	319	.....		
740	312	.....	47	40	1,400	.....	247	.....	1,621	546	.....		
817	300	5,697	817	.....		
694	51	.....	.....	415	100	84	4	.....	3,803	600	.....		
1,002	14	.....	.....	.....	400	150	1,577	.....	5,178	2,627	.....		
400	4,307	1,145	.....		
300	120	2,025	.....	3,750	1,274	.....		
100	511	.....	740	.....	1,065	955	.....		
2,400	65	.....	.....	415	1,581	584	8,426	.....	21,401	6,002	.....		
408	100	.....	2,476	895	.....		
705	304	105	717	.....	7,102	5,275	.....		
312	57	50	230	.....	4,378	790	.....		
.....	418	.....	55	105	320	.....	2,104	84	.....		
1,015	418	.....	356	320	1,403	.....	10,930	7,033	.....		
8,114	300	1,418	628	600	638	4,101	1,150	11,046	300	2,777	77,285	25,347			
2,543	308	.....	800	.....	781	.....	703	.....	14,600	3,100	.....		
3,318	371	.....	.....	.....	30	500	1,103	.....	20,406	1,156	.....		
1,680	208	.....	111	.....	5,115	1,403	.....		
855	700	.....	34	.....	9,450	1,378	.....		
570	300	20	225	.....	7,161	594	.....		
673	332	.....	125	.....	4,141	1,717	.....		
300	307	.....	158	.....	6,508	1,410	.....		
500	140	603	191	.....	4,680	850	.....		
800	419	.....	181	.....	3,901	1,270	.....		
502	60	.....	108	.....	4,283	848	.....		
275	23	.....	138	.....	2,301	290	.....		
854	300	42	96	.....	5,534	.....	.....	
830	96	.....	1,850	1,341	.....		
528	61	.....	1,202	1,229	.....		
700	40	.....	1,062	900	.....		
850	70	.....	1,031	302	.....		
408	373	.....	.....	.....	.....	.....	205	.....	2,227	2,301	.....		
813	132	.....	2,501	774	.....		
402	100	.....	3,002	1,002	.....		
.....	1,450	380	.....		
16,825	80	944	.....	1,008	.....	4,076	1,210	6,600	.....	1,01,222	24,034	.....		
300	30	.....	33	240	74	.....	3,133	903	.....		
671	36	50	45	.....	2,790	618	.....		
483	30	11	119	96	24	.....	2,131	53	.....		
178	440	300	136	.....	3,751	534	.....		
1,580	20	24	97	.....	1,067	275	.....		
.....	77	.....	5,082	1,147	.....		
2,552	60	11	606	780	430	.....	15,473	4,000	.....		
5,028	150	.....	.....	.....	340	100	144	.....	10,147	4,036	.....		
9,018	280	440	.....	.....	.....	808	910	1,123	.....	34,312	20,790	.....		
1,104	141	.....	.....	.....	.....	840	890	115	.....	6,220	6,300	.....		
705	420	.....	.....	.....	4,400	232	.....		
16,935	571	978	.....	.....	.....	2,483	1,787	1,450	.....	16,075	32,214	.....		
87,908	681	1,620	.....	1,074	11	7,333	5,780	6,506	.....	1,77,770	60,507	.....		
1,063	921	.....	9,232	3,530	.....		
402	84	68	.....	.....	4,632	3,511	.....		
1,304	80	180	.....	.....	1,011	81	645	.....	7,424	1,444	.....		
710	715	.....	.....	.....	908	.....	202	.....	6,724	2,208	.....		
2,273	790	130	.....	.....	1,811	51	747	.....	14,148	3,743	.....		
1,580	120	.....	.....	.....	.....	273	.....	100	.....	4,301	2,980	.....		
675	648	.....	101	.....	5,177	242	.....		
9,364	122	.....	.....	.....	.....	820	101	294	.....	7,638	3,121	.....		
1,900	823	.....	.....	.....	.....	.....	623	.....	8,071	7,968	.....		
4,063	125	1,621	180	470	848	38	.....	230	2,084	45,024	21,707	.....		

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
Districts.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special rate levied from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
DAKKA DIVISION.												
	54	Narainanga and Muddong...	Rs. 3,069	Rs. 7,650		1,491			102	2,440		
	55	Purandipore ...	1,224	4,939		440			878	1,550		
	56	Madanapore ...	383	3,207					110	1,281		
		Total ...	1,377	7,696		1,490			690	2,831		
	57	Buraima ...	1,809	9,978		978		80	1,264	2,829		
	58	Nuichitty ...	940	1,364		326			81	493		
	59	Jaliscooty ...	538	1,352		226			74	492		
		Total ...	3,196	12,474		1,180		80	1,867	3,616		
	60	Nusseerabad ...	757	6,746		430			2,253	1,110		
	61	Basarpore ...	360	761		120			44	282		9
	62	Kishoregunge ...	761	2,463		560			369	954		
	63	Jamulpore ...	940	4,146		420				854		
	64	Sherepore ...	1,647	3,050		415				801		
		Total ...	8,977	17,118		5,164			2,666	4,160		
	65	Bramanbarah ...	384	4,328		754			204	1,998	112	
		Divl. Total ...	12,138	40,146		6,900		80	6,037	15,025	121	
CHITTAGONG DIVISION.												
	66	Cor's Bazar ...	650	2,042		263			278	888		
	67	Noshohly ...	847	2,864		372			445	1,224		
		Total ...	1,373	4,696		635			714	2,062		
	68	Barh ...	1,087	5,783		720			580	2,103		
	69	Behar ...	7,656	16,005		1,139			1,076	6,085		42
		Total ...	9,423	30,847		1,958			2,556	8,248		
	70	Jardipore ...	1,129	1,206		223			85	627		
	71	Hazar ...	480	5,171		592			910	1,032		
	72	Boomeran ...	2,277	4,364		726			746	1,477		
	73	Saemran ...	7,095	8,863		160		015	889	3,907		
	74	Bhuboah ...		1,940		264		73	236	917		
		Total ...	16,009	21,678		1,913		688	2,835	8,025		
	75	Hajipore ...	1,467	4,900		452			204	3,108		
	76	Lakungo ...		4,105		780			117	2,215		
		Total ...	1,467	9,005		1,232			321	5,323		
	77	Romerah ...	1,093	3,467		380		90	238	1,384		
	78	Mudnahan ...	6,018	3,456		230		315	701	1,311		
		Total ...	7,110	6,923		610			939	2,695		
	79	Revelgunge ...	8,517	16,328		573		492	923	2,570	169	
	80	Sewan ...	974	5,121		890		83	830	1,208	60	
		Total ...	9,491	16,449		1,463		544	1,403	4,108	230	
	81	Motiharee ...	2,304	3,185		431		84	553	872		
	82	Bottah ...	1,893	7,068		722			013	1,908	232	
		Total ...	4,233	10,148		753			1,066	2,670	252	
BHAGULPORE DIVISION.												
	83	Colgong ...	42,739	84,194		7,464		1,721	8,869	31,673	483	42
	84	Dagdur ...	2,610	1,704		968			147	728		
	85	Dooghur ...	1,489	3,190		340			654	740		
	86	English Bazar ...	390	2,254		60		340	181	738		
		Total ...	354	4,558		69		369	447	1,900		
ORISSA DIVISION.												
	87	Cuttack ...	4,976	11,788		706		668	1,639	4,332		
	88	Cuttack Cantonment ...	—381	27,507		679		5,181	2,847	6,196		
	89	Jajpore ...	891	3,800		85		473	805	762		
	90	Koudipara ...	695	3,231				67	115	745		
		Total ...	970	36,397		716		6,222	3,397	7,708		
	91	Balasore ...	4,567	7,918		138		668	516	1,868		
		Divl. Total ...	8,263	44,809		873		7,130	5,783	9,689		
CHOTA NAAGPORE DIVISION.												
	92	Hazaribagh ...	1,313	6,300		661		108	1,466	1,678		
	93	Chatra ...	1,503	5,030		469			892	1,002		
	94	Mohak ...	650	5,641		316			601	1,308		
		Total ...	3,466	16,971		1,446		108	2,959	4,088		
	95	Ranchow ...	6,930	8,706		973			1,267	1,910		
	96	Chyphasa ...	461	1,791		288			15	71		
	97	Purulia ...	1,067	4,586		70			605	811		
		Divl. Total ...	11,009	27,170		2,790		688	5,074	7,213		
		GRAND TOTAL ...	1,64,548	5,38,187		38,946		27,902	44,907	1,06,181	1,108	1,383

Municipalities in Bengal during the year 1977-78—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including pavements and similar improvements.	Sanitary and charitable establishments including hospitals, houses, vaccination &c.	Education, science and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
477	180	.....	.....	91	860	567	.....	6,654	6,180	
647	360	88	170	.....	4,380	1,173	
667	150	.....	80	.....	2,915	708	
1,544	168	.....	.....	460	85	280	.....	7,295	1,878	
3,000	09	.....	04	330	00	472	.....	0,859	2,088	
858	30	.....	75	19	.....	805	1,218	
4,103	69	.....	04	339	60	567	.....	1,452	414	
2,425	364	.....	.....	445	65	43	.....	7,445	80	
274	43	11	.....	797	273	
347	660	.....	640	.....	78	80	.....	3,657	170	
1,247	70	10	.....	3,724	390	
1,060	67	.....	2,090	1,008	
6,777	1,008	.....	400	200	465	203	.....	184	183	.....
601	611	120	.....	.....	.....	4,400	213
12,383	1,245	.....	550	400	1,415	1,775	.....	765	1,006	.....
804	10	.....	.....	8	104	20	.....	.....	2,434	134
864	234	33	.....	.....	2,513	987
.....	10	.....	.....	3	358	92	.....	.....	4,947	1,121
1,300	10	.....	.....	.....	50	124	.....	.....	5,173	2,400
1,544	120	680	797	1,000	.....	.....	2,827	4,462
3,044	10	.....	.....	120	680	847	.....	.....	1,150	21,823
6	132	.....	.....	.....	1,031	1,384
1,000	230	.....	.....	.....	36	301
1,990	40	.....	.....	.....	43	1,700
87	440	.....	.....	.....	436	10,027
.....	33	.....	.....	.....	86	1,618
4,308	21	.....	.....	.....	880	645	.....	.....	534	80
04	116	.....	.....	.....	115	.....
94	116	.....	.....	.....	116	.....
320	311	.....	.....	.....	100	.....
1,598	46	.....	.....	.....	61	.....
1,915	857	.....	.....	.....	151	.....
2,037	803	.....	.....	.....	512	.....
540	651	.....	.....	.....	240	.....
2,960	1,454	.....	.....	.....	792	.....
115	80	.....	.....	.....	45	.....
1,840	819	.....	.....	.....	112	.....
1,900	809	.....	.....	.....	65	.....
14,567	1,432	.....	.....	.....	2,400	.....
790	100	.....	.....	.....	37	.....
362	54	.....	.....	.....	27	.....
307	385	.....	.....	.....	117	.....
1,607	250	.....	.....	.....	105	.....
1,894	045	.....	.....	.....	222	.....
8,045	689	.....	.....	.....	540	.....
4,888	618	.....	.....	.....	2,500	.....
811	264	.....	.....	.....	110	.....
800	118	.....	.....	.....	60	.....
6,554	1,407	.....	.....	.....	60	.....
2,861	200	.....	.....	.....	720	.....
8,816	1,767	.....	.....	.....	60	.....
1,417	80	.....	.....	.....	531	.....
1,225	190	.....	.....	.....	103	.....
320	240	.....	.....	.....	88	.....
3,378	720	.....	.....	.....	163	.....
651	100	.....	.....	.....	100	.....
608	154	.....	.....	.....	100	.....
970	85	.....	.....	.....	135	.....
6,096	240	.....	.....	.....	1,065	.....
9,018	4,000	.....	.....	.....	24,000	.....
1,919	9,400	.....	.....	.....	31,616	.....
9,505	1,302	.....	.....	.....	1,301	.....
1,302	4,828	.....	.....	.....	6,063	.....
4,828	4,000	.....	.....	.....	24,000	.....
4,000	24,000	.....	.....	.....	31,616	.....
24,000	9,400	.....	.....	.....	1,301	.....
9,400	24,000	.....	.....	.....	31,616	.....
31,616	1,301	.....	.....	.....	6,063	.....
1,301	6,063	.....	.....	.....	8,11,365	.....
6,063	8,11,365	.....	.....	.....	1,51,348	.....
8,11,365	1,51,348	.....	.....	.....	1,51,348	.....
1,51,348	1,51,348	.....	.....	.....	1,51,348	.....

REMARKS.

of Unions in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26	
EXPENDITURE.													
Construction and main- tenance of roads.	Watering roads.	Irrigation works.	Water-supply.	Buildings.	Other public works, including gardens and similar improve- ments.	Sanitary and chari- table establishments, including hospitals, houses, vaccination, &c.	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Redemption of debt.	Total.	Balance at the close of the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
810								182			1,290	1,547	
609								207			2,254	2,010	
461											2,089	560	
115											1,604	142	
890											2,204	1,508	
											427	890	
											1,290	609	
1,883								569			11,553	7,251	
											222	513	
81								22			431	350	
609								88			1,043	1,802	
											106	3,037	
763								305			5,016	6,175	
1,000								41			1,842	4,543	
8,598								765			19,507	18,511	
190											4,865	-2,328	
460	78				1,529			317			6,254	-4,112	
605	78				1,529			117			16,191	-6,440	
634								157			2,499	1,882	
85								8			416	650	
697								165			3,315	2,441	
1,200								10			2,406	1,015	
1,238								107			3,007	1,507	
								16			3,093	2,922	
								605			1,250	953	
8,162	78				1,529			903			17,819	6,318	
											1,631	460	
250								84			3,785	922	
								81			2,427	1,085	
								360			1,075	105	
917								60		457	2,256	154	
											16	20	
917								363		463	5,521	393	
1,338								71			3,977	693	
772											4,415	170	
5,110								615			4,539	873	
3,277								618		461	19,678	6,372	
200								28			1,078	1,374	
50								38			1,505	304	
1,060	980				350			44			7,846	4,412	
											1,465	1,428	
80											8,989	450	
100											4,574	1,981	
3,310											2,082	3,556	
100											15,092	748	
											1,538	2,601	
3,710	980	142			789	3,164	3,518	1,181			30,111	16,728	
											1,545	3,011	
80											1,005	1,659	
93											1,472	916	
											704	400	
38											1,724	31	
											437	540	
											1,215	1,000	
											599	978	
											795	1,117	
											684	387	
											405	290	
170											11,218	11,061	
											615	301	
											1,318	21	
											918	74	
											1,145	358	
											1,000	685	
											172	307	
											465	141	
58											6,638	1,086	
218	7	1			29						1,169	1,097	
100											962	404	
313	7	1			29						2,061	1,501	
4,391	980	953			945	8,668	3,792	84	1,300		57,488	30,066	

Form No. II.—Statement showing the Expenditure of

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
														EXPENSE
DISTRICTS.	Serial number.	Name of Municipality.		Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special rates levied from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.	
BHAGULPORE DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Muzaffarpur	60	Khasnigunja	...	8,878	3,108	.....	287	.....	.....	300	3,145	.....	.....
	61	Banepur	...	607	1,085	.....	120	.....	.....	.....	607	.....	.....
Orissa Division. Divl. Total				3,875	4,191	.....	407	.....	.....	300	3,842	.....	.....
Bihar	62	Pooree	...	8,401	9,945	.....	835	.....	.....	407	4,701	.....	.....
CHOTA NAGPORE DIVISION.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Harduaga	63	Palkote	...	.....	773	.....	137	.....	.....	.....	469	.....	.....
	64	Doranda	...	245	31	.....	8	.....	.....	68	125	.....	.....
	65	Loharduaga	...	847	1,538	.....	138	.....	.....	135	690	.....	.....
	66	Gurwah	...	802	2,146	.....	323	.....	.....	305	674	.....	.....
Total				1,024	4,222	.....	504	.....	.....	556	1,951	.....	.....
Bhojpur	67	Raghunathpore	...	859	1,101	.....	38	.....	.....	108	254	738	18
	68	Manbazar	...	1	884	.....	27	.....	.....	90	303	336	.....
	69	Jhaidah	...	785	1,505	.....	35	.....	.....	319	279	439	.....
Total				1,670	3,090	.....	99	.....	.....	518	638	1,493	18
Divl. Total				3,890	7,342	.....	607	.....	.....	516	1,192	3,447	18
GRAND TOTAL				77,067	1,27,100	.....	11,547	.....	.....	3,032	18,114	65,808	217

Form No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special rates levied from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAGULPORE DIVISION.	1	Jamulpore	2,432	15,061	.....	2,332	.....	.....	3,102	2,577	157	.....
Salhegunnee	2	Salhegunnee	1,100	5,036	.....	1,902	.....	200	711	Rs.	.....	.....
Divl. Total			3,532	20,640	.....	3,534	.....	200	3,813	2,985	157	.....

Unions in Bengal during the year 1877-78.—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
DETAILS.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments, (hospitals, dispensaries, vaccination, &c.).	Education, science and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayments of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	85	2,720	3,354	
.....	6	.....	.....	823	000	
.....	85	.....	.....	5,553	4,163	
8,131	54	916	.....	.....	111	.....	.....	10,339	7,123	
.....	638	147	
377 (50)	30	.....	50	.....	.....	.....	30	.....	.....	292	55	
.....	6	.....	.....	1,292	637	
.....	8,998	1,040	
927	30	.....	50	.....	.....	.....	26	.....	.....	4,123	1,758	
.....	37	.....	.....	.....	5	.....	.....	1,196	891	
.....	3	.....	.....	.....	5	.....	.....	564	21	
.....	288	.....	.....	38	.....	.....	1,391	699	
.....	40	258	.....	.....	48	.....	.....	3,141	1,014	
927	80	.....	180	258	.....	.....	74	.....	.....	7,300	3,372	
17,814	1,074	1,101	400	1,180	6,577	4,301	698	3,712	.....	483	1,37,345	74,219
.....	-6,440	

of Stations in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
DETAILS.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, houses, vaccination, &c.).	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,312	145	190	1,544	1,500	16,940	1,435	
573	170	.....	345	.....	50	.....	305	.....	.....	4,043	1,504	
5,785	170	.....	345	.....	105	190	2,339	.....	1,500	20,905	3,479	

FORM No. II.—Abstract Statement showing the Expenditure of all Classes

1	2	3	4	5	6	7	8	9	10	11	12	13
EXPENSE												
DISTRICTS.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and services of establishment apart from octroi and other duties as mentioned.	Conservancy and cesses.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
...	22,114	90,175	4,930	8,482	...	2,564	10,050	24,373	72	1,188
...	20,472	32,002	...	2,508	...	534	3,393	12,065	300	21
...	20,006	1,00,000	...	806	...	16,797	31,303	70	4,130	...
...	21,501	2,12,570	...	17,390	...	4,944	33,042	32,001	...	...
...	1,218	9,084	...	913	...	290	7,710	4,444	...	...
...	881	8,093	...	773	...	...	830	1,584	...	...
Divisional Total			92,553	6,57,577	4,520	41,008	...	9,958	71,400	1,06,970	583	30,420
PRESIDENCY DIVISION.												
Parganahs...	45,257	6,55,102	...	57,423	...	22,900	1,18,547	1,20,577	1,700	18,630
...	16,302	60,405	...	4,610	...	3,182	4,352	23,617	606	54
...	8,096	11,960	...	1,703	...	4,210	1,421	3,630	...	825
...	29,853	65,790	...	401	...	...	11,510	20,710	...	1,183
Divisional Total			90,860	7,88,062	...	54,108	...	30,260	1,65,708	1,70,304	2,310	20,301
RAJSHAHYE AND COOCH BEHAR DIVISION.												
...	3,050	40,830	...	685	...	170	7,906	3,454	...	90
...	1,872	16,090	...	1,249	...	...	2,202	2,304	...	...
...	3,022	20,040	...	1,706	...	1,432	1,037	6,074	...	...
...	2,090	15,284	...	1,487	...	...	577	6,204	...	...
...	4,316	6,725	...	102	...	...	572	2,410	...	...
...	5,679	11,185	...	1,322	...	...	944	2,417	...	...
...	47	2,053	...	221	...	...	612	871	...	...
Divisional Total			21,022	1,00,240	...	7,045	...	1,005	14,570	22,793	...	165
DACCA DIVISION.												
...	50,138	92,258	808	10,877	...	1,175	39,513	20,466	...	...
...	1,577	10,708	...	4,676	...	...	1,425	6,250	...	...
...	4,019	16,904	...	2,119	...	...	3,722	7,946	...	...
...	4,007	25,000	...	2,810	...	...	3,202	4,003	...	...
...	1,093	10,727	...	2,301	...	...	...	...	...	...
Divisional Total			42,007	1,01,700	808	10,934	...	1,243	39,700	41,034	...	...
CHITTAGONG DIVISION.												
...	1,615	31,304	...	5,190	...	...	4,528	8,273	...	...
...	867	2,054	...	372	...	...	446	1,224	...	...
Divisional Total			2,602	33,358	...	5,567	...	...	4,974	6,797	...	...
PATNA DIVISION.												
...	63,554	1,03,993	...	19,800	...	...	20,474	51,546	...	2,610
...	33,109	30,709	...	5,194	...	1,440	5,113	20,646	...	427
...	12,770	46,127	230	3,094	...	1,179	5,555	17,437	...	96
...	9,902	60,441	...	4,920	...	...	8,803	13,258	...	784
...	10,578	28,213	...	1,370	...	1,154	8,237	10,825	...	...
...	24,910	36,930	...	5,201	...	1,526	3,791	11,784	...	518
...	4,553	10,116	...	750	...	...	1,090	2,070	...	222
Divisional Total			1,58,564	3,62,547	230	25,894	...	5,960	46,137	1,47,050	1,257	6,841
BHAOLPORE DIVISION.												
...	7,805	55,646	...	4,617	...	...	9,948	8,418	187	197
...	6,000	27,594	...	3,380	...	...	3,709	9,213	...	...
...	10,965	20,445	...	2,925	...	...	587	9,107	...	...
...	3,610	7,754	...	1,001	...	...	200	1,054	...	...
...	844	6,834	...	119	...	...	638	2,709	...	...
Divisional Total			27,605	1,18,407	...	12,308	...	1,105	16,915	30,820	187	197
ORISSA DIVISION.												
...	970	36,307	...	714	...	6,222	3,207	7,703	...	...
...	201	7,919	...	104	...	...	510	1,088	...	...
...	1,397	9,048	...	836	...	...	407	4,701	...	...
...	8,460	...	...	...	...	...	...	...	...	...
Divisional Total			10,964	53,307	...	7,108	...	7,130	420	14,499	...	...
CHOTA NAGPORE DIVISION.												
...	5,552	18,007	55	1,400	...	109	3,833	4,087	538	...
...	7,610	10,068	...	1,503	...	...	1,813	3,611	...	...
...	401	1,761	...	208	...	...	16	71	406	...
...	3,812	7,006	...	169	...	...	1,061	2,660	...	38
Divisional Total			10,368	34,812	55	3,177	...	1,204	6,666	11,300	538	85
GRAND TOTAL			4,70,143	20,26,420	6,828	1,70,100	...	87,778	3,06,010	5,38,388	4,681	62,890

of Municipalities, Unions, and Stations in Bengal during the year 1877-78.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.	
DETAILS.														
Construction and maintenance of roads.	Watering yards.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and other improvements.	Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	L.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
18,038 8,089 12,940 41,074 740 817	3,988	1,061 1,270 614 5,908 513	828	225 270 602 39,057 47	83 413 1,046 391 40	2,372 1,071 1,194 4,930 1,460	455 694 1,180 1,139	7,870 14,041 0,545 14,477 247	..... ..... ..... ..... 300	8,554	92,556 40,077 89,569 225,045 10,111 3,087	24,724 10,497 40,073 19,046 1,003 817	
73,323	10,062	3,665	536	89,201	1,821	10,421	9,569	43,189	300	8,554	1,43,935	86,195		
1,01,800	10,890	944	1,838	1,008	1,329	8,810	6,781	37,861	.....	.....	5,44,653	65,144	
15,609	32	562	660	312	1,434	2,940	1,906	4,072	.....	.....	63,012	22,760	
10,309	500	.....	6	.....	.....	1,704	384	238	.....	.....	16,183	7,453	
10,883	571	570	.....	.....	.....	2,453	1,787	2,064	.....	.....	62,325	33,161	
1,40,546	17,912	2,022	2,343	1,920	2,703	13,000	0,814	41,330	.....	.....	6,86,195	1,25,167	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-6,440	
8,708	.....	0,811	100	7,014	915	1,257	600	6,324	.....	0,900	44,123	190	
1,063	40	.....	.....	.....	.....	921	51	621	.....	.....	9,231	3,740	
4,974	.....	.....	.....	.....	.....	174	245	638	.....	1,290	16,538	6,510	
2,274	.....	790	139	.....	.....	1,111	717	.....	.....	.....	14,148	3,743	
2,294	125	.....	.....	.....	.....	820	101	294	.....	.....	7,239	3,141	
1,209	.....	822	.....	470	842	.....	.....	622	.....	.....	8,071	7,095	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,684	467	
18,274	174	8,465	230	7,154	1,587	4,961	997	0,478	.....	4,200	1,01,904	25,394	
.....		
20,254	1,221	.....	156	2,253	3,253	4,620	8,005	.....	.....	1,191	92,935	29,421	
1,514	.....	106	400	.....	400	400	291	.....	.....	20	0,323	2,914	
8,040	.....	40	164	610	610	60	138	870	.....	405	17,170	4,117	
7,097	.....	1,294	400	301	1,065	391	798	364	.....	379	35,342	3,361	
4,214	261	.....	120	27	611	492	30	1,370	.....	.....	15,517	1,076	
28,222	1,452	1,141	1,070	617	5,280	5,934	1,390	10,060	.....	2,075	1,01,917	41,800	
.....		
8,196	.....	10	.....	394	229	371	120	514	.....	.....	2,190	770	
.....	.....	.....	.....	.....	.....	278	33	153	.....	.....	2,413	985	
8,195	.....	10	.....	384	229	635	192	689	.....	.....	21,702	1,738	
.....		
40,598	6,007	1,192	3,095	990	4,084	6,080	2,390	6,083	.....	.....	1,60,257	47,209	
6,508	0	1,280	.....	127	1,283	894	309	1,018	.....	.....	30,773	29,832	
0,040	8,8	2,020	177	250	.....	1,030	053	632	60	1,234	45,128	16,069	
1,023	2,173	.....	.....	212	124	631	460	611	.....	.....	41,361	19,072	
8,129	2,218	.....	.....	125	.....	541	451	308	.....	.....	28,077	19,114	
16,000	1,741	.....	.....	57	291	2,370	600	363	.....	.....	41,707	29,146	
1,200	.....	.....	.....	1,658	13	363	65	117	.....	.....	8,067	6,718	
10,294	13,125	5,000	4,460	2,781	5,845	12,613	5,292	10,091	80	1,254	5,05,572	1,57,229		
.....		
11,578	.....	.....	.....	740	200	2,411	008	8,416	.....	1,300	46,479	17,072	
1,112	.....	.....	.....	552	8,408	7,95	253	1,174	.....	.....	30,170	2,418	
6,778	.....	.....	36	.....	.....	240	.....	653	.....	.....	21,357	10,193	
133	.....	840	.....	651	.....	104	.....	511	.....	.....	7,890	2,818	
1,984	.....	78	.....	.....	.....	285	227	300	.....	.....	7,461	621	
25,747	.....	917	36	1,948	8,005	4,088	1,146	6,162	.....	1,500	1,18,043	30,227	
.....		
6,254	193	622	.....	136	23	1,467	60	2,828	851	860	31,232	5,880	
2,601	.....	.....	.....	38	.....	800	.....	720	.....	.....	7,193	3,300	
3,121	.....	.....	.....	34	916	.....	.....	.....	.....	.....	10,370	7,123	
11,890	195	852	.....	228	80	1,707	00	3,666	981	600	48,731	15,369	
.....		
2,072	.....	.....	.....	37	29	720	165	582	.....	470	14,518	4,576	
1,578	.....	.....	.....	60	.....	100	100	896	.....	.....	9,159	8,892	
505	.....	.....	.....	.....	124	300	.....	1,630	.....	.....	1,630	802	
670	.....	70	.....	85	380	136	.....	742	.....	837	8,553	5,945	
6,022	.....	190	.....	160	633	1,055	265	1,014	.....	1,413	33,716	16,605	
4,03,119	45,260	22,780	8,020	64,184	25,178	60,328	22,803	1,30,014	1,391	10,798	19,05,054	6,05,708		
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-6,140	

Abstract of Form No. II, giving the Provincial Totals for each column, from 4 to 24, for the year 1877-78.

	Ra.
Balance from previous year	+ 4,70,143
	—261
Income during the year	20,26,420
Interest on debt	5,328
Head Office establishment	1,70,169
Collection of octroi ... ..	.....
Collection of other taxes and sources of income	57,778
Conservancy and cleansing	3,68,010
Police	5,38,388
Registration of births and deaths	4,581
Lighting	63,399
Construction and maintenance of roads	4,03,119
Watering roads	43,250
Drainage works	22,780
Water-supply	8,620
Buildings	54,184
Other public works, including gardens and similar improvements	28,178
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	56,332
Education, Science, and Art	22,862
Miscellaneous	1,30,014
Contributions to Local or Provincial Funds	1,301
Repayment of debt	19,798
Total	19,98,034
Balance at the close of the year—	
Credit Balance	5,04,708
Debit Balance	6,440

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1878-79.

Calcutta:

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1880.

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1878-79.

No. 93.

FROM A. MACKENZIE, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Calcutta, { dated the 6th February } 1880.
{ issued the February }

MEDICAL & MUNICIPAL
DEPARTMENT.
MUNICIPAL.

SIR,

With reference to the resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit for the information of His Excellency the Governor-General in Council the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1878-79, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

CALCUTTA.

2. No change was made in the constitution of the municipality during the year. The work of administration was carried on by the "Town Council," into which, as noticed in last report, all the standing committees have been merged. This arrangement was, however, found in practice to be open to objection, inasmuch as almost all the Commissioners became members of the Town Council, and the advantage to be derived from a sub-committee delegated to dispose of the less important business and prepare questions for the general meetings was in a great measure lost owing to the size of the Council. This defect has been remedied since the close of the year, the Town Council having been reduced to a more workable size. The Commissioners held four quarterly meetings and two adjourned quarterly meetings; six special and thirteen special general meetings, besides 132 committee meetings. The total number of meetings held during the year was 157. The attendance of the elected Commissioners at these meetings was on the whole satisfactory.

~~The progress of business during the year 1878-79 was~~
sustained, and some improvements were effected in the condition of the *bustees*

or crowded hamlets in the native part of the town. The work of dewatering foul tanks and filling them up with town sweepings was carried on with vigour. A new contract with the Oriental Gas Company for illuminating the town with gas for twenty-one years was signed and executed during the year. Reforms also were effected in some of the more important departments of the municipality. The system of collecting the rates and taxes by a paid collector, which was introduced by the Justices in 1876, was found by a special committee appointed during the year under review to be open to many objections. It was accordingly abandoned, and the former plan of entrusting the collections to an agency paid by commission was reverted to. It is reported that the present system is working satisfactorily. The subject of the management of the municipal markets also engaged much of the attention of the Commissioners, and a special committee was appointed to enquire into their working. The committee met several times and examined a large number of witnesses, who brought to light gross abuses. The report of the committee, however, was not ready for submission by the close of 1878. Several changes have in the meantime been made with the object of improving the management of the markets, and a visiting committee has been appointed to inspect them and to make suggestions. As the huts in the town had never been properly numbered, assessed and registered, their assessment was undertaken and completed during the year. Retrenchments in establishments were made to the extent of Rs. 89,100 per annum, and a carefully framed code of bye-laws was passed with the sanction of Government.

4. *Municipal finance.*—The finances of the municipality continued during the year under report to show unsatisfactory results. The Commissioners remark that “the debt and deficit of the preceding year; the retarded collections, owing to an unfortunate change in the form of rate-bills, which threw back the writing of the bills for several months; the enquiry into the abuses of the collectorate coming in the middle of the year, and necessarily affecting the collections; the excess expenditure over budget grants, partly incurred by the Chairman without authority, and partly sanctioned by the Commissioners in consequence of pressing but unforeseen demands—all these circumstances tended to disturb seriously the equilibrium between income and expenditure, which the Commissioners have endeavoured to restore in 1879 by having recourse on the one hand to retrenchment and economy, and on the other to the full measure of the house-rate sanctioned by the law.” It is satisfactory to know that the Commissioners thus fully recognized the absolute necessity of restoring the condition of the finances and placing them upon a sound basis. The high prices which the municipal paper commands in the money market indicate clearly that the public has confidence in the future of the city of Calcutta, and in its ability to discharge all its pecuniary obligations, and the Corporation owe it to themselves, to their creditors, and to the Government to administer their finances in such a manner as to do nothing to shake this confidence.

5. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1878-79 as compared with that of the previous year :—

ITEMS OF INCOME.	Income during		Income during	
	1877-78.		1878-79.	
	Rs.		Rs.	
House-rate	8,33,556	...	9,90,612
Police-rate	2,13,934	...	2,36,786
Lighting-rate	2,25,933	...	2,10,227
Water-rate	4,88,615	...	3,74,958
Receipts from licenses on trades and professions	2,52,250	...	2,13,104
Carriage and horse tax	1,85,185	...	1,65,112
Rents of houses, gardens, and markets	1,30,492	...	1,42,748
Fines and penalties	31,440	...	20,760
Miscellaneous	2,73,410	...	2,85,324
Payments for municipal services rendered to individuals	1,34,024	...	2,50,209
Total	27,88,839	...	28,98,840

The total income during 1878-79 was therefore Rs. 28,98,840, and adding to this the balance at the close of the previous year, which amounted to Rs. 6,41,678, the amount available for expenditure was Rs. 35,40,518.

6 *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts as compared with the previous year :—

	Expenditure during 1877-78. Rs.	Expenditure during 1878-79. Rs.
Interest on debt ...	7,18,613	5,71,136
Head office establishment ...	2,45,373	1,96,647
Collection of rates ...	50,152	44,570
Conservancy and cleansing ...	2,73,696	2,29,644
Police ...	2,23,111	2,35,463
Registration of births and deaths ...	3,587	4,283
Lighting ...	2,33,156	2,37,856
Construction and maintenance of roads ...	3,83,731	3,00,110
Watering roads ...	31,161	27,588
Drainage working expenses ...	59,924	71,323
Water-supply ...	2,01,202	1,98,991
Buildings, repair of ...	3,043	13,922
Other works of public utility ...	4,685	6,494
Sanitary and charitable establishments ...	2,49,891	1,82,668
Miscellaneous ...	1,10,166	1,03,574
Repayment of debt ...	3,00,188	3,02,932
Total	30,91,679	27,27,201

Deducting the total sum expended, viz. Rs. 27,27,201, from the total amount available for expenditure, viz. Rs. 35,40,518, the balance remaining on hand at the close of the year was Rs. 8,13,317.

7. *Expenditure under Capital Account.*—The expenditure under capital account during the year 1878 was as follows :—

	Rs.
• Construction of drainage ...	3,17,584
Ditto of latrines ...	47,000
Repair of roads excavated for drainage work ...	50,000
Construction of additional filters at Pultah ...	3,100
Preliminary charges for the doubling of the water-supply ...	7,515
Converting a latrine into a water-closet at the new market ...	303
Total	4,25,502

8. *Municipal Loans.*—The municipality raised during the year 1878 the following loans on debentures bearing interest at 5 per cent., viz. :—

	Rs.
For the extension of drainage ...	6,00,000
For preliminary expenses for the doubling of water-supply ...	50,000
Total	6,50,000*

Adding to this the amount of the loans existing at the close of 1877, viz. Rs. 1,50,55,934-14-2, the total loan liabilities of the municipality rose to Rs. 1,57,05,934-14-2. During the year, the sum of Rs. 33,601-12 was paid towards the redemption of the market loans, thus reducing the aggregate loan liability to Rs. 1,56,72,330-2-2.

9. *Sinking Funds.*—The total amount at credit of the sinking funds was Rs. 29,98,490-12-8. Of this sum Rs. 13,68,224-1 are invested in $4\frac{1}{2}$ per cent. Government securities in the hands of the Comptroller-General; Rs. 15,57,001-7-4 partly invested in 4 per cent. Government securities, and partly in 6 per cent. municipal debentures in the custody of the trustees of

* In addition to this there were certain miscellaneous receipts under capital account amounting to Rs. 5,406.

the Municipal Loan Reserve Fund; Rs. 52,413-10-5 in the hands of the Comptroller-General of Accounts, and Rs. 20,848-9-11 in those of the trustees.

It was reported last year that the question of the consolidation of all the existing loans granted by Government to the municipality was under consideration. The question has since the close of the year been settled, and the Government of India has agreed to the proposal on condition of the municipality surrendering its present sinking funds in part repayment of the loans, and undertaking to discharge the rest of the debt by sixty equal half-yearly payments of principal and interest calculated at $4\frac{1}{4}$ per cent. Steps are being taken to give effect to this arrangement.

10. *Municipal rates.*—The rates of the past, as compared with those of the previous year were as follows:—

	1877.	1878.
	Rs.	Rs.
House-rate	7 per cent.	9 per cent.
Water-rate	$4\frac{1}{2}$ "	$3\frac{1}{2}$ "
Police-rate	2 "	$2\frac{1}{2}$ "
Lighting-rate	2 "	2 "

11. *Assessment.*—During the year the assessment of houses and lands in 11 out of the 18 wards of the town was revised. In addition to this general work of revision, the assessment of 5,714 houses in different parts of the town was enhanced on account of the construction of new or additional buildings. In the case of 494 houses the assessment was reduced, owing to partial or entire demolition of houses, removal of tenants, &c. The financial result of these operations was an increase in the assessed value of property in the town amounting to Rs. 4,38,023, and a decrease amounting to Rs. 68,860, or a net increase of Rs. 3,69,163. In the course of the assessment it was found that the value of property along the Strand Bank Road has of late years considerably increased.

12. *License Department.*—The total number of municipal licenses granted during the year was 26,626. Of these, 157 were issued to joint-stock companies, 1,450 to merchants, brokers, &c., 208 to barristers, attorneys, and pleaders, 10 to surgeons, 127 to hotel-keepers, manufacturers, &c., 127 to moonshiners and law agents, 121 to licentiates of medicine, apothecaries, and veterinary surgeons, 83 to owners of cargo boats, and 345 to brokers and dealers in precious stones. The rest were issued to petty dealers, pawn-brokers, money-changers, native doctors, *kobirajes*, midwives, &c. The income derived from this source during the year 1878 amounted to Rs. 2,55,127.

13. *Water-supply.*—During the year the supply of filtered water to the town was on an average 7,260,320 gallons daily, being an increase in the annual daily average of 541,054 gallons over that of the year 1877. Seven hundred and sixty-five premises were connected with the water-supply during the year—762 for domestic and 3 for business purposes. The total number of premises now connected with the water-supply system is 11,177. In addition to this, there was a supply of nearly a million gallons per day of unfiltered water, which was used in flushing drains and watering the streets. Although the total quantity of water thus supplied was so large, yet it is still inadequate for the requirements of the town. After deducting the quantity consumed in flushing drains, watering the streets, and consumption outside the town limits, the people get about three gallons per head per diem. This barely suffices for their cooking and drinking; and for all other domestic purposes they have to draw their supplies from tanks, wells, and the river. The Commissioners have prepared a scheme which is expected to give an additional supply of eight million gallons of pure water daily at a cost of thirty-six lakhs of rupees. This scheme, when carried out, is designed to afford a total of about twelve gallons per head, which, though possibly not sufficient for all the requirements of the people, will obviate the necessity of their using impure water for domestic purposes. The water analyst reported that the quality of the filtered water supplied by the municipality was far purer than that of the majority of large towns in Europe.

14. *Drainage.*—In 1878, 64,247 lineal feet, or 12·16 miles of new sewers, were constructed. The total length of sewers now constructed amounts to 139·33 miles, still leaving 48·46 miles to be constructed. The number of premises connected with the street sewers during the year was 1,308, thus raising the total number of houses so connected to 12,898.

The important question of how to dispose of the storm-water passing through the town sewers without contaminating the water of the Circular Canal was discussed between the Calcutta Municipality and the canal authorities during the year. A scheme has been devised, and is now being carried out, by which the storm-water will be conveyed to the Salt Water Lakes by a separate system of sewers and channels, arranged so as to provide at the same time for the drainage of the suburbs which lie between the canal and the Circular Road, and of certain portions of Baliaghatta and Entally.

15. *Bustee improvement.*—About 14 miles of the most offensive drains which formerly intersected the *bustees* or crowded hamlets in the native part of the town have been filled up, a work which has contributed materially to improve the sanitary condition of what had until lately formed the most noxious portions of the city. The sites of most of the drains have been converted into roads, and so pipe-sewered as to drain the adjoining lands, which are consequently now not so damp as they formerly used to be. Several roads have been made through these *bustees* by their owners, and the width of others has been increased so as to make them accessible to conservancy carts. More than a thousand privies have been built in the *bustees* for the accommodation of the inhabitants, and for the prevention of the defilement of waste lands. Improved conservancy arrangements have also been made during the year for the cleanliness of *gowala bustees*, or hamlets inhabited by milkmen. A large number of *gowalas* have been removed from the town, and the cow-houses of others have been improved. The refuse from the existing sheds is daily removed by the conservancy department at a charge of four annas per head of cattle.

16. *Reclamation of tanks and wells.*—In consequence of a defect in the law, which does not make the filling-up of foul wells compulsory, the operations in regard to wells have been limited to the filling-up of those which the owners gave permission to fill up. During the year under report 38 foul tanks were taken up by the engineer's department for the purpose of filling them up with town sweepings. Of these, it is reported 31 have been completed. Altogether 66 tanks have been filled up in this way. Several private tanks have been at the same time improved through the agency of the conservancy department at the cost of the owners. Much, however, still remains to be done in this direction. It is reported that 518 tanks in the town require to be filled up, besides a number of hollows which, though not strictly tanks, are receptacles of filthy water, and require to be reclaimed even more urgently than tanks. The area represented by the above number of tanks is 484·43 acres, with a capacity of 422,035,416 cubic feet. The materials available for filling them, namely the sweepings of the town, have been estimated at 15,075 cubic feet per diem; but after making allowance for shrinkage and contraction, these figures must be reduced to 3,359 cubic feet per diem, or about 1,200,000 cubic feet per annum. It will therefore take an indefinite period before the Commissioners can in this manner fill up all the tanks in the town. They represent, however, that there is no immediate necessity for such general reclamation; it would be inexpedient to have all the tanks filled up at once until the water-supply of the town is so extended as to meet the whole of the requirements of the people. It is to be hoped, however, that filthy tanks will be filled up as fast as materials become available, and that endeavours will be made as much as possible to improve the others.

17. *Night-soil service.*—The night-soil department is now under the supervision of the engineer. Eleven hundred night-men are now employed in the work of removal of the soil. The total number of privies attended to by these men amounts to 33,155, thus giving 30 privies to each man to clean.

18. *Illumination of the town.*—During the year a new contract for 21 years was entered into with the Oriental Gas Company. It provided for the thorough illumination of the town at a reduced cost of Rs. 4·13·4 per

light per mensem. The former cost was Rs. 6 per mensem. The total number of gas-lamps lighted in the town during the year at the cost of the municipality was 2,835, and the total number of oil-lamps was 751. The illuminating power of the gas supplied during the year was 14·01 candles, and its quality was reported by the analyst to have been very good.

19. *Regulation of jute-warehouses.*—At the close of the previous year there were 80 jute screw and warehouses in the town. Five new warehouses were established during the year, and five were closed. Licenses were issued for the five new jute warehouses, and the licenses of the remaining 75 were renewed. The license fees realized amounted to Rs. 25,194. The receipts from Insurance Companies on account of contribution towards the maintenance of the fire-brigade were Rs. 1,780. One case of fire occurred in a jute-warehouse in the town, but as the steam fire-engine arrived on the spot promptly and extinguished the fire, no great damage was done to the property.

To relieve the jute trade from the heavy taxation with which it was burdened, and to distribute the charge of maintaining the fire-brigade, the working of which benefits all trades equally, it was considered expedient to amend the old Acts [II (B. C.) of 1872 and II (B. C.) of 1875]. Accordingly Act V (B. C.) of 1879 was passed, by which the tax which was hitherto levied from Insurance Companies as a contribution towards the maintenance of the fire-brigade has been abolished, as it was in reality a double tax upon the insurers, who have to pay very heavily in the shape of license fees; power has been given to the local Government to fix the amount of license fee in consultation with the Commissioners of the Calcutta Municipality; and provision has been made to the effect that no larger amount shall be raised under the Act than what may be absolutely required for the payment of the expenses of the fire-brigade and for the salaries of the establishment for the inspection and superintendence of the jute warehouses.

The control of the fire-brigade has been taken away from the Commissioners, and placed in the hands of the Commissioner of Police, as it was found by practical experience that a divided authority over the brigade told upon its efficiency. Power has also been given to the local Government to extend the provisions of the Act to other fibres than jute and cotton.

20. *Vital statistics and health of the town.*—The number of deaths registered in the town during the year was 16,396, against 13,704 in the previous year. This gives a death-rate of 38·1 per thousand of the population, a percentage higher than that of 1875, which was the highest year of mortality ever known in Calcutta since the drainage was improved, and a pure system of water-supply was introduced in the town. The year 1878 was, however, an exceptionally unhealthy year over the whole of Lower Bengal, and there is no reason to suppose that this increase, as compared with preceding years, was due to any increase of insubstantial condition in Calcutta.

The following statement shows the amount of mortality from the most prevalent diseases :—

Causes of mortality.					Number of deaths.
Cholera	...	...	...	...	1,338
Diarrhoea and dysentery	...	...	...	...	2,010
Fevers	...	...	...	...	6,086
Small-pox	...	...	...	...	1,495
Other causes	...	...	...	...	5,467
Total					16,396

Small-pox was much prevalent, but the epidemic after raging for some months of the present year is understood to have now entirely passed away.

The question of making vaccination compulsory, and of continuing vaccine operations throughout the hot and the rainy seasons, as well as in the cold weather, was under discussion when the year closed.

The following statement shows the number of deaths during the year among the various races who inhabit Calcutta:—

Nationality.				Number of deaths.
Hindoos	...	...	...	10,848
Mahomedans	...	...	...	4,645
Non-Asiatics	...	...	...	263
Mixed races	...	...	...	575
Other races	...	...	...	65
Total				16,396

Of this number—

Males	...	...	...	9,495
Females	...	...	...	6,901

21. The following table shows the number of births registered during the year, classed according to nationality:—

Nationality.				Number of births.
Hindoos	...	...	...	4,515
Mahomedans	...	...	...	1,669
Non-Asiatics	...	...	...	249
Mixed races	...	...	...	440
Other races	...	...	...	52
Total				6,925

Of these 3,623 were male births and 3,302 were female births.

The ratio of births per thousand of the population was 16·1.

22. *Adjudication of municipal cases.*—The following figures show the number of municipal cases disposed of by the Honorary Magistrates in the Calcutta Police Court during the year 1878:—

Number of cases instituted	...	...	...	12,088
Ditto of convictions	...	...	...	5,767
Ditto of acquittals	...	...	...	788
Ditto remaining unadjudicated at the close of the year	...	...	...	5,533

The total amount of fines imposed was Rs. 10,501.

MUNICIPALITIES IN THE INTERIOR.

23. Including the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

	1877-78.		1878-79.	
First class municipalities	...	25	...	25
Second ditto ditto	...	97	...	98
Unions	...	69	...	66
Stations	...	2	...	2
Total	...	193	...	191

There was an addition of one to the number of second class municipalities; the union of Mooktagacha, in the district of Mymensingh, which was raised to the status of a second class municipality during the latter part of 1877-78, having been brought into working order during the year under report. The unions of Patuakhally in Backergunge and Dwarbasini in Hooghly ceased to exist during the year.

24. *Constitution of Committees.*—The constitution of the committees of the several municipalities was as follows:—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
Class municipalities	178	195	284	291	149	171	313	315	462	466
ditto ditto	311	304	196	193	338	331	909	909	1,230	1,207
...	11	10	476	442	26	26	460	426	467	465
...	16	14	7	6	4	3	17	19	31	32
Total	516	523	1,732	1,704	546	538	1,721	1,669	2,206	2,237

Compared with the figures of the previous year, there was a decrease of 39 in the total number of municipal commissioners. The number of European commissioners shows an increase of nine over the figures of 1877-78, being 523 against 514; but the number of native commissioners decreased from 1,752 to 1,704. The number of official commissioners shows an increase of 13 over the number in 1877-78, but there was a decrease of 52 in the number of non-official commissioners. The net decrease was therefore 39. The attendance of the commissioners in the meetings of the committees was on the whole regular, and much interest was shown by many of them in the affairs of their respective municipalities.

25. *Elective system.*—The number of municipalities in which the elective system was in force was the same as in the previous year, namely Serampore, Burdwan, and Kishnaghur. In Serampore the system is reported to be not working well, and it was proposed to abolish it, but a longer trial has been considered desirable before any measures are taken to revert to the former system of administration. In Burdwan and Kishnaghur the system appears to have worked satisfactorily, as no complaint has been made by the local authorities in regard to it; indeed it is reported about Kishnaghur that "all the members have displayed considerable interest in the working of the municipality, and have, as a rule, been regular in their attendance at meetings." The number of elected commissioners in the three municipalities was 41.

26. *Ward Committees.*—During the past year and the latter end of 1877-78 some of the municipalities adopted a plan of dividing the municipalities into wards, and of appointing committees for each ward. In the suburbs of Calcutta this scheme is reported to have worked well, and has met with the approbation of the rate-payers. In Howrah each part of the town was put immediately in charge of a commissioner, living in or near it, who was consulted on all petitions of any importance which were received from the people residing within his jurisdiction. It is reported that most of the commissioners, and especially the native commissioners, have fallen in most readily with the scheme, and have given it their full support. In Bhagulpore, the town was divided into distinct wards, each ward being placed in charge of a few commissioners resident within it. The Magistrate reported in very high terms on the conduct of the commissioners, "who," he says, "did each of them the work of a good Deputy Collector in deciding the petty complaints that came before them, and in their attention to the conservancy of the town." In the town of Behar, the same system was followed with good results. In Gya, the ward committees were formed of influential townspeople, who looked after the conservancy of their respective wards. The Magistrate reported that their working during the past year was satisfactory.

27. *Municipal Benches.*—Benches of Magistrates for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules, sat in all the first class and in many of the second class municipalities. The following table shows the work done by these benches:—

	UNDER SEC. 34, ACT V OF 1861	UNDER ACT V (B.C.) OF 1879.
	Being cognizable crime under the Criminal Procedure Code.	Being non-cognizable crime under the Criminal Procedure Code.
Number of cases instituted during the year	9,086	7,575
Number of cases in which processes issued	No processes were issued	7,498
Number of cases in which convictions were obtained	8,108	.....
Number of persons against whom processes were issued	.....	8,878
Number of persons convicted	10,338	6,991

The Magistrate of Monghyr reported that the offences which were tried by the bench of Magistrates for the town of Monghyr were chiefly of drunkenness and gambling.

28. *Assessments.*—During the year under review a question arose as to the power of the commissioners of a municipality to divide a holding into two or more parts, and assess each of the parts separately. The question arose in connection with the assessment of a jute mill in the municipality of Baidabati, in the district of Hooghly. In that case the municipal commissioners assessed

the jute mill in three separate holdings according to the different processes of manufacture which were carried on in the different portions of the premises. Legal opinion was taken on the question, and it has been held that there is nothing in the definition of the word "holding" which warrants the commissioners in sub-dividing a house for the purpose of taxation; and that the whole block of buildings under the same roof and with internal communications constitutes one holding, which cannot be legally sub-divided for the purposes of taxation under Act V (B.C.) of 1876.

The mode of assessment in vogue in the municipality of Revilgunge, in the district of Sarun, was, on the recommendation of the Municipal Commissioners, changed from a tax upon persons occupying holdings according to their circumstances and property within the municipality, to a rate on the annual value of all holdings situated within its limits.

In the Burdwan Division, revised assessments were made in the municipalities of Bankoora, Baidabati, Kotrung, Bhaddeshur, and Dainhat. In Bankoora and Baidabati, the revision has resulted in a slight decrease in the demand for house-rate, while in Kotrung and Bhaddeshur the demand has increased. In Dainhat, the effect of the revision has been to exempt from taxation a number of poor men who could ill-afford to pay.

In the Presidency Division, the assessment on houses and lands was revised in the municipalities of Bagjulla, Kadihatty, Baraset, Nychatty, and Debhatta in the district of 24-Pergunnahs. In the town of Ranaghat, in the district of Nuddea, a general revision of assessment was made at the end of the year under the supervision of the Vice-Chairman. It resulted in the increase of nearly Rs. 200 over the previous assessment.

In the second class municipality of Mooktagacha, in the district of Mymensingh, the zemindars of the town, in order to provide adequate funds for sanitation, &c., voluntarily assessed themselves more than they were legally bound to do. This tended to raise the incidence of taxation to a high amount, but it has been reported that the general ratepayers were lightly taxed.

In the Patna Division, revised assessments were made of holdings in the municipalities of Patna, Barh, and Behar. In the city of Patna, 41 appeals were preferred against the assessment, of which 39 were rejected by the commissioners, and in two cases only the valuation was reduced.

In the Orissa Division, a new assessment of the houses in the Cuttack cantonment was made during the year, yielding an income of Rs. 400 over the former assessment, but it did not take effect till after the close of the year.

29. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the registration of carts and the levy of a tax on carriages, horses, and animals, were introduced into the municipality of Dinagopore. Fees for the registration of carts only were ordered to be levied in the following municipalities:—Durbhunga, Bansbariah, Cutwa, Kotrung, and Kendraparah. The imposition of the tax on carriages and animals was sanctioned in the municipality of Midnapore. In some of the towns these imposts were introduced late in the year, and therefore no actual realization of revenue took place during the year.

The question of taxing carriages, animals, and carts in the municipality of the suburbs of Calcutta and the neighbouring municipalities, which was reported in paragraph 27 of last year's report as pending settlement, was finally decided during the year under review. With a view to alleviate the hardship of a double taxation, against which the carriage and cart owners complained, it has been arranged that henceforth the Suburban (Alipore) Municipality will tax all carriages and register all carts kept or habitually used within the North Suburban Municipality and on the suburban roadsides of the South Suburban Municipality at the rates prevailing in the Alipore Municipality, and that one-half of the tax and fees so realized from the North and South Suburban Municipalities will be paid over to those municipalities in equal shares, and the other half will be retained by the Alipore Municipality to meet the charges for registration and collection.

During the year the attention of Government was drawn to the working of the cart-tax in the municipalities of Beaulah and Nattore, in the district of Rajshahye, and it appeared that the tax was levied on all carts found

within municipal limits, without any enquiry as to whether they were kept habitually within the municipalities or not. As great hardship was caused by this mode of levying the tax, and as it also interfered most injuriously with the trade of the district, the commissioners of the two municipalities were asked to take steps to remedy the evil. The Commissioner of the Beaulah Municipality have lately resolved to limit the levy of the tax on such carts only as are habitually kept or used within the municipality. In the Nattore Municipality the tax has been altogether withdrawn from the town with effect from the 1st April 1879.

30. *Rectification of municipal boundaries.*—Towards the close of the past year the boundaries of the union of Kissengunge were revised. The order sanctioning the revised boundaries came into effect from the 1st April 1878.

The boundaries of the town of Rajpore, a second class municipality in the district of 24-Pergunnahs, situated near the line of the Calcutta and South-Eastern State Railway, which were revised during the year 1876-77, had to be again altered during the course of the year under review by the withdrawal of an agricultural village called Ukhila from the block of villages which compose the municipality. The village is now under the watch and ward of chowkidars appointed under the Bengal Act VI of 1870.

The limits of the municipality of Purulia, a town in the district of Manbhoom, were also extended during the year so as to bring under municipal regulations certain coolie depôts, and also two tanks which are said to be the best in the neighbourhood of Purulia. The proposal of the commissioners was sanctioned after careful consideration, and the revised boundaries came into effect from the 1st October 1878.

The boundaries of the municipality of Hooghly and Chinsurah were also revised during the year. Much inconvenience having been felt by the collectors of the municipal tax in realizing the taxes, owing to the want of a well-defined line of demarcation between the French settlement of Chandernagore and the old Dutch town of Chinsurah, the boundaries of the municipality were defined by the erection of masonry pillars or other kinds of permanent landmarks between the two places.

The area of the Durbhunga municipality was extended by the inclusion of thirteen *mohullas* within municipal limits. Proposals for the revision of the boundaries of the hill station of Darjeeling and of the town of Deoghur, in the district of the Sonthal Pergunnahs, were also under consideration when the year closed.

31. *Income.*—The following table shows the receipts of the different classes of municipalities, unions, and stations as compared with those of the previous year:—

Income.

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior.		1877-78.		1878-79.		1877-78.		1878-79.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rate upon owners according to the yearly value of houses and lands owned by them	2,46,050	2,45,428	1,54,407	1,53,154	4,05,314	4,05,072	.....	.....	.....	.....	17,001	17,883	8,22,845	8,22,147
Tax upon occupiers of holdings according to their circumstances	75,131	2,54,419	4,000	4,001	10,504	9,179	6,42,564	4,32,335	1,13,731	1,08,004	.....	.....	6,96,790	6,50,015
Records from licences and ransas	.....	.....	.....	.....	.....	.....	2,828	.....	.....	.....	.....	.....	11,446	33,577
Tax upon carriages and animals	42,617	30,679	9,822	12,729	40,347	47,455	22,880	34,557	1,098	904	1,131	1,286	1,25,003	1,36,460
Tolls on roads and at ferries	1,069	570	6,369	.....	1,12,044	1,00,301	41,147	30,204	24	34	.....	.....	1,62,141	1,37,709
House-surveying tax	.....	86,215	.....	17,316	.....	3,637	.....	.....	.....	.....	.....	.....	1,09,158	.....
Fees on musical provisions	.....	.....	.....	1,003	2,010	.....	.....	.....	.....	.....	.....	.....	1,003	2,010
Tax on coal and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	279	636	279	636
Total	3,12,268	3,09,570	1,78,297	1,86,190	5,43,704	5,77,577	4,10,301	4,95,094	1,14,943	1,09,542	18,431	19,805	17,01,916	17,01,878
Rent of houses, gardens, markets.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ac.	.....	.....	1,488	2,100	30,200	40,301	4,877	7,415	5,116	2,008	.....	429	41,741	52,223
Fines	.....	3,976	7,401	4,000	10,105	10,071	0,557	0,633	1,540	1,232	227	334	34,439	27,191
Miscellaneous	36,813	60,327	25,016	8,374	48,070	04,408	24,783	25,808	5,765	6,083	1,001	1,118	1,04,030	1,04,706
Payments for municipal services rendered to individuals	86,912	.....	3,570	.....	14,778	00,327	3,130	1,232	.....	.....	.....	.....	878	61,897
Grants in-aid from Provincial and Local Funds	.....	.....	3,800	.....	2,250	21,994	383	1,111	3,872	4,106	.....	.....	10,164	27,319
GRAND TOTAL	4,40,171	4,69,870	2,11,440	2,00,629	6,84,609	7,09,676	5,38,127	5,37,313	1,27,166	1,33,070	20,640	21,704	20,80,430	21,14,826

Agreeably to the remarks contained in paragraph 4 of the letter of the Government of India, Home Department, No. 73, dated the 18th June 1879, the statement has been prepared in greater detail than in previous years. The receipts under the four items of "tolls," "trade licenses," "fees on musical processions," "and tax on brick kilns, &c.," have been shown in detail, and have been classed under the head of taxation.

The receipts of the two principal Mofussil municipalities of the first class, namely the Suburbs of Calcutta and Howrah, have been shown separately.

The gross municipal revenue of the province has a steady tendency to increase from year to year :—

			Rs.
In 1874-75 it amounted to	...	...	18,09,912
" 1875-76 ditto	...	...	18,78,261
" 1876-77 ditto	...	...	18,99,288
" 1877-78 ditto	...	...	20,26,420
" 1878-79 ditto	...	...	21,14,824

Turning to the statement of income for the past year it will be seen that the municipal revenue from taxation shows an increase over that of the preceding year by Rs. 90,364, the figures being Rs. 17,91,378 against Rs. 17,01,014.

The two principal items of revenue, viz. the rate upon houses and lands, and the tax upon occupiers, show a slight decrease, owing in many cases as remarked by the Commissioner of the Patna Division, to the taxgatherers having had to devote much of their time to the collection of the Imperial License Tax.

The income from the tax upon carriages and animals shows an increase of Rs. 11,319 over that of previous year, being Rs. 1,36,460 against Rs. 1,25,905 in 1877-78.

On the other hand the income from tolls on roads and ferries shows a decrease of Rs. 14,432. Applications from many second class municipalities for a participation in the income from public ferries have been refused during the year, as such receipts form properly an item of provincial revenue. The levy of tolls on roads is a sort of taxation to which the Government of Bengal has been always opposed, as it tends to interfere with the trade of the country. In this view the Lieutenant-Governor in 1876-77 directed the abolition of a number of toll-bars in the municipality of Howrah.

A new source of income which came into existence during the past year was the house-scavengering tax under Act VI (B.C.) of 1878. It yielded a revenue of Rs. 1,09,164.

Taking the population living within municipal limits at 2,894,050, as shown in the abstract statement at pages 14 and 15 of the appendix, the incidence of taxation per head of population was 9 annas and 10 pie. The incidence of municipal income from all sources taken together per head of population was 11 annas and 8 pie. The corresponding figures for 1877-78 were 9 annas and 5 pie and 11 annas and 2 pie respectively.

32. *Total sum available.*—Adding the net balance of the previous year, amounting to Rs. 5,02,951, to the income of the year under review, the total sum which was available for expenditure by the various municipalities during the year was Rs. 26,17,775. Deducting the total expenditure during the year, which amounted to Rs. 21,54,403, as shown below, the balance at its close, after taking into calculation the deficit balances, was Rs. 4,69,594.

33. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		In the interior.									
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments, including collection charges	56,308	55,102	21,000	23,071	66,156	65,793	65,244	62,473	15,479	16,338	3,754	2,408	2,87,847	2,36,741
Police	72,377	72,470	32,027	31,291	1,60,140	1,72,208	1,60,131	1,38,360	65,505	65,817	2,365	2,070	5,38,248	5,46,430
Conservancy and cleansing	1,38,000	1,05,745	24,982	43,185	1,19,181	1,25,320	58,807	66,475	19,144	17,077	8,410	5,171	3,08,010	4,22,942
Roads	84,310	76,725	40,174	37,413	1,56,824	1,75,824	95,012	1,19,390	17,814	7,719	6,750	7,750	4,03,119	4,31,817
Watering roads	16,602	13,192	7,304	10,080	15,744	16,174	1,912	1,925	1,078	786	.....	.....	4,120	42,192
Lighting	18,480	33,626	31,044	36,811	12,405	16,665	1,523	3,708	18	132	.....	.....	63,399	87,632
Drainage works .....	.....	2,081	378	5,535	11,810	9,347	9,250	20,497	1,161	1,607	176	.....	217	22,780
Water-supply	1,838	.....	.....	.....	6,000	63,048	1,792	1,800	400	767	.....	.....	8,620	65,624
Buildings .....	.....	36,007	1,924	9,706	10,239	.....	4,828	12,799	1,180	843	345	.....	123	54,187
Other public works, including gardens and other similar works .....	.....	.....	241	770	17,000	11,994	4,000	5,460	6,877	1,061	.....	.....	26,174	20,251
Sanitary and charitable establishments (hospitals, almshouses, &c.)	4,761	5,314	9,900	3,566	10,444	10,70	24,649	24,007	4,301	984	195	212	86,332	53,710
Vaccination, &c.)	4,005	3,303	1,150	1,394	6,790	7,462	9,499	11,753	698	410	190	315	22,962	21,191
Education, science, and art	31,800	40,670	14,436	16,831	63,252	62,728	40,223	31,372	4,412	9,020	3,396	1,835	61,022	1,54,391
Miscellaneous .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	4,33,243	4,72,044	2,23,482	2,05,743	6,71,098	7,84,026	5,11,365	5,04,543	1,27,345	1,32,368	26,992	21,667	13,96,651	15,14,403

To give an accurate idea of the various objects on which municipal revenue was expended, the statement of expenditure, it will be seen, has been prepared in greater detail than that of the previous year.

The expenditure amounted to Rs. 21,54,403, against Rs. 19,98,034 in the previous year, showing an increase of Rs. 1,56,369. The increased expenditure was incurred under the following heads:—

	Rs.
Conservancy and cleansing	54,932
Police	8,042
Lighting	23,633
Roads	31,698
Drainage works	14,474
Water-supply	57,004
Education	1,539
Total increase	1,91,322

There was a decrease of expenditure under the following heads:—

	Amount of Rs.
Establishment and collection charges	1,156
Watering roads	1,058
Buildings	19,198
Other public works	7,887
Sanitary and charitable establishments	3,013
Miscellaneous	2,641
Total decrease	34,953

Deducting the amount of decrease from the total amount of increase, the net increase of expenditure during the year amounted, as stated above, to Rs. 1,56,369.

34. Establishment and collection charges.—

	COST OF ESTABLISHMENT		COLLECTION CHARGES	
	Increase	Decrease	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
First class municipalities	1,539	137	5,526	
Second ditto ditto	5,767		5,526	
Unions	834	17		
Stations	1,657	821		
Total	6,691	973	5,526	
				Rs.
Total increase				7,958
Total decrease				8,723
Net decrease				1,166

and collection charges together, there was a net decrease of Rs. 1,156, as will be seen from the table on margin.

35. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,46,430, against Rs. 5,38,383 during the previous year, showing an increase of Rs. 8,042. The following statement shows how the increased expenditure was distributed among the various classes of municipalities:—

	Increase.	Decrease.
	Rs.	Rs.
First class municipalities	5,367	
Second ditto ditto	2,725	
Unions		161
Stations	111	
Total	8,203	161

Increased cost for police was incurred in the first class municipalities in all the divisions except Patna.

The following statement shows the strength of the municipal police during the year 1878 as compared with the previous year:—

YEARS	Inspectors.	Sub-Inspectors	Head Constables.	European Constables.	Constables.	Chowkildars not enrolled under Act V of 1861.
1878	4	14	356	5	6,909	26
1877	4	14	347	1	6,911	44
Increase			9	1	1	20
Decrease						

Of the 51 constables shown as less in the above statement, the greater number were reduced from the strength of the police force in the districts of Hooghly, 24-Pergunnahs, and Pubna.

The inefficiency of the municipal police is still the subject of general complaint. Only 12 per cent. of the rank and file of the force can read and write.

The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows: in first class municipalities, 19·47 per cent.; in second class municipalities, 37·01 per cent.; in unions, 53·12 per cent.; in stations, 13·67 per cent.; in all grades of municipalities taken together, a general average of 25·83 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows: in first class municipalities, three annas and seven pie; in second class municipalities, two annas and seven pie; in unions, two annas and three pie; in stations, three annas and five pie; in all the municipalities, unions, and stations taken together, the incidence was three annas per head.

36. *Conservancy and cleansing.*—The total amount expended under this head was Rs. 4,22,942, against Rs. 3,68,010 during the previous year, showing an increase of Rs. 54,932. The increase was distributed as follows: in first class municipalities, Rs. 43,046; in second class municipalities, Rs. 11,578; and in stations, Rs. 1,355. In unions the expenditure under this head was less by Rs. 1,047 than that of 1877-78. In first class municipalities the increase was most marked in the municipalities of the suburbs of Calcutta and Howrah, being Rs. 23,739 and Rs. 10,143 respectively, as shown on the margin.

Suburbs of Calcutta.			Rs.
1878-79	...	...	1,62,705
1877-78	...	...	1,38,966
Increase	...	...	23,739
Howrah.			
1878-79	...	...	43,185
1877-78	...	...	33,042
Increase	...	...	10,143

The remaining sum of Rs. 9,164 represents increased expenditure under this head in the towns in the Patna, Bhagalpore, Dacca, Rajshahye and Cooch Behar, and Burdwan Divisions. The only towns which show less expenditure under this head are Jessore and Chittagong.

In the suburbs of Calcutta the establishment for cleansing roads and drains was re-organized and divided between the different wards; 1,25,910 cart-loads of drain-silt and 2,24,967 loads of street-sweep-

ings and other refuse were carted away to low lands and ponds, by which means twenty-one filthy tanks and ponds were filled up and reclaimed. Seventy-two foul tanks were cleansed and fifty-eight beeghas of land were cleared of jungle and filth; 153 maunds of fish, grain, and other articles unfit for human food were seized, condemned, and destroyed. This shows that a pretty constant supervision was kept over the *hats* and markets within the municipality.

In Midnapore, five new latrines were constructed during the year, and the commissioners propose to erect five more during the current year.

In Hooghly, two new latrines were constructed during the year.

In the Bhagalpore municipality, there are twelve masonry latrines and 67 mat ones for the convenience of the people.

In Monghyr, there are 13 *pucca* and 5 *kutcha* latrines in different parts of the town for the use of the public; the sweepers are present at all hours, and great care is taken to keep the places as clean as possible; sheet-iron urinals have also been erected in various parts of the town to prevent the people from committing nuisances in the streets.

In Arrah, a small latrine with six seats was constructed during the year, in the municipal market for the use of the people resorting to the market. About sixty urinals have been made in different parts of the town; they consist of tarred earthen vessels placed in the ground. At intervals they are taken away by the municipal sweepers and emptied on waste lands outside the town. Large earthen vessels have also been put in various places throughout the town to catch the refuse water flowing from drains in private houses. Among second class municipalities, the towns which spent most on conservancy during the year were Berhampore, Lallahgh, and Cuttack.

In Berhampore, the arrangement for the removal of night-soil was improved. Covered tubs are now used by almost all the muckers. No mucker who has not registered his name is allowed to carry on his trade in the town. Six covered night-soil carts for the removal of the soil from the public latrines were constructed during the year. Two plots of land were taken up at the two extremities of the town for trenching night-soil. About fifteen beeghas of the trenched land were cultivated and sown with linseed, wheat, and grain. There are nine latrines within the municipality for the convenience of the lower classes. The municipality has also undertaken from the past year the work of cleaning private privies at a rate which varies from six annas to two annas per mensem.

Proper arrangements have been made by the Municipal Commissioners for the disposal of dead bodies found floating on the river. Four sites have been selected in the four wards of the town for burning ghâts, and it has been resolved to confine the burning of all dead bodies exclusively to these ghâts. An experimental incinerator has also been constructed at one of the ghâts for the burning of pauper corpses free of charge.

Much inconvenience having been felt by municipalities in the discharge of one of their principal functions, namely the removal of night-soil from private premises, for the want of legal authority empowering the Commissioners

to levy any fees to reimburse themselves for the cost of maintaining an establishment of night-men, &c., Act VI (B.C.) of 1878, as noticed in last year's report, was passed on the urgent representations of the Commissioners of the municipalities of Howrah and the suburbs of Calcutta. The Act is applicable to first class municipalities only, and empowers the Commissioners of the Municipalities to which the Act may be extended to levy a fee on a fixed scale calculated on the annual value of holdings. In the case of railway premises, factories, workshops, coolie depôts, schools, court-houses, or other similar places, the Act allows an alternative tax, viz. a rate per head on the number of persons living within or habitually resorting to such places. It also provides for the construction and maintenance of latrines in places where people always assemble in crowds, such as markets and *hâls*. The provisions of this Act, taken in connection with the sanitary clauses of the Bengal Municipal Act, form a fairly complete hygienic code for the effectual carrying out of sanitary arrangements.

The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions:—

DIVISIONS.	In the first class Municipalities.		In the second class Municipalities.		In Unions.		In Stations.		In all classes of Municipalities taken together.	
	1877-78.		1878-79.		1877-78.		1878-79.		1877-78.	
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
Burdwan	1894	21.12	12.36	1290	2903	1.26	.....	.....	15.61	14.92
Presidency	28.77	32.62	7.80	948	54.04	62.84	.....	.....	24.41	27.15
Rajshahy & Cooch Behar ..	1694	9.13	10.71	15.17	26.90	34.12	.....	.....	17.73	11.74
Dacca	24.46	29.07	10.24	10.65	7.66	1.71	.....	.....	23.07	21.49
Chittagong	22.00	18.21	15.78	12.09	.....	.....	.....	.....	20.76	17.12
Patna	1275	13.31	10.68	12.91	1774	12.14	.....	.....	12.14	13.36
Bhadrupore	1376	14.83	13.90	1.45	4.83	10.38	18.18	23.75	14.24	16.33
Orissa .....	.....	.....	8.44	1.07	6.28	6.14	.....	.....	8.62	12.24
Chota Nampore .....	.....	.....	18.07	21.70	16.25	18.62	.....	.....	18.76	21.08
Percentage of expenditure on conservancy in each class of Municipalities in the province	21.72	25.35	10.50	12.57	14.55	13.51	18.48	23.75	18.16	19.99

The conservancy provisions of the Bengal Municipal Act, 1876, contained in part VII thereof, or portions of them, were extended during the year to the municipalities named below:—

In the Burdwan Division.

- | | | |
|----------------|----------------|-----------|
| 1. Baidabati. | 3. Kotrung. | 5. Culna. |
| 2. Bhaldessur. | 4. Bansbariah. | |

In the Presidency Division.

- | | | |
|---------------------------------|-----------------------|--------------|
| 1. North Suburban Municipality. | 3. North Barrackpore. | 5. Rajpore. |
| 2. South Suburban. ditto. | 4. South Barrackpore. | 6. Jungpore. |

In the Rajshahy and Cooch Behar Division.

- | | |
|-------------|-----------|
| 1. Lalbagh. | 2. Pubna. |
|-------------|-----------|

In the Dacca Division.

To a portion of the Naraingunge Municipality.

In the Patna Division.

1. Motihari.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended during the year to the following municipalities:—

- | | | |
|------------|---------------|------------|
| 1. Howrah. | 2. Madhubani. | 3. Ranchi. |
|------------|---------------|------------|

Bye-laws were framed by the Commissioners, and confirmed by the Lieutenant-Governor, for the following municipalities:—

- | | | |
|-------------------------|---------------------------|-------------------|
| 1. Howrah. | 7. Hooghly and Chinsurah. | 13. Mozufferpore. |
| 2. Madhubani. | 8. Darjeeling. | 14. Nattore. |
| 3. Jamalpore (station.) | 9. Cuttaek. | 15. Ranaghat. |
| 4. Burisal. | 10. Kendraparah. | 16. Chuprah. |
| 5. Purulia. | 11. Jajpore. | 17. Bogra. |
| 6. Sowam. | 12. Jungpore. | 18. Hazaribagh. |

37. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,34,817, against Rs. 4,03,119 in the previous year, showing an increase of Rs. 31,698. The increase was mostly in first and second class municipalities, being Rs. 8,484 and Rs. 21,348 respectively over the expenditure in 1877-78. The increase was most marked in the municipalities in the Burdwan, Rajshahye and Cooch Behar, and Bhagulpore Divisions.

To lessen the expenditure of municipalities under the head of "Roads," and to make available a greater amount of money for works of a sanitary nature, the following roads, which are through lines of communication between districts, have been excluded from the operation of the Municipal Act, under section 32 of that Act, and placed in charge of District Road Cess Committees:—

- (1.) In the Nussocrabad municipality, in the district of Mymensingh, the portion of the main road between Dacca and Scrajunge which lies within the limits of that municipality.
- (2.) The six roads named in the margin, which lie within the limits of the Rangpore municipality.
- (3.) In the Nattore Municipality a road which is a through line of communication between Rampore Beaulah and Nattore.
- (4.) The Chuprah road, the Buxar road, and the railway feeder road, all of which run through the Arrah municipality.
- (5.) The Nimta road, a through line of communication in the subdivision of Dum-Dum, and running through the North Suburban and Kadihatti municipalities.
- (6.) The portions of two roads, locally called the Laksham road and the Pilgrini's road, lying within the limits of the Commillah municipality.

The roads in almost all first class and in very many of the second class municipalities have been well looked after, and in many of them trees have been planted. Thus at Ranaghat, Jhow, teak, and sisu trees have been planted on the sides of some of the roads. At Mozufferpore the sides of five of the municipal roads were planted with 1,144 mango and sisu trees at a cost of Rs. 795. The trees were presented to the municipality for this purpose by some liberal zemindars of the town.

At Hooghly four new roads were made by the municipality, the bricks for metalling being supplied gratis by the residents near the roads.

38. *Lighting.*—The expenditure under this head shows an increase of Rs. 23,633 over that of the year before. The bulk of this increase occurred in the municipality of the suburbs of Calcutta. During the year under review arrangements were concluded by this municipality with the Oriental Gas Company for lighting some of the principal thoroughfares of the town with gas. Altogether 360 gas lamps and 208 kerosine lamps were lighted in the suburbs; the cost of lighting was Rs. 35,636. At Howrah, a special lighting rate at 3 per cent. is imposed, under Act V (B.C.) of 1873, on the residents of those streets which are lighted with gas.

39. *Sanitation and Drainage.*—During the year under review the expenditure under this head amounted to Rs. 37,254, against Rs. 22,780 in the previous year, thus showing an increase of Rs. 14,474. The most noticeable operations in regard to the improvement of drainage during the year were those undertaken in Dinagepore. It was stated in the report for 1877-78 that a scheme for draining this town was under consideration when the year closed. During the year under review the scheme was placed before a committee, at the head of which was the Sanitary Commissioner for Bengal, and they reported favourably upon it and recommended its adoption. It is to clear out the channels of two stagnant streams, called the Kachai and Gogra nullahs, which drain the town; to make an embankment at the present mouth of the Gogra where it joins the Purnabhaha river, in order to prevent the waters of the latter from running up the Gogra and flooding the town; and to cut a new drainage channel seven miles long to fall into the Purnabhaha, and by this means to carry off all the drainage of the town. The scheme has been approved by Government. It is estimated to cost about Rs. 50,000. As an encouragement to local bodies who are willing to undertake drainage schemes, the Lieutenant-

Governor gave a grant of Rs. 10,000 from provincial revenues to the Dinagepore municipality in aid of the project, and since the year closed the municipality has been authorized to contract a loan of Rs. 10,000 from the estate of Moharani Shyam Mohini of Dinagepore to meet in part the cost of the scheme. The services of a Government engineer have also been placed at the disposal of the municipality free of charge for carrying out the works.

Within the town of Rungpore and in its vicinity there are a number of marshes which cover an area of over three thousand beeghas. Most of the owners of these marshes have made a free gift of them to the Rungpore municipality, which has undertaken to bear the cost of reclaiming them from its own funds, supplemented by public subscriptions.

At Kishnaghiur, a sub-committee of the Commissioners has been appointed for drawing up a complete scheme of drainage for the town. It is reported that it has commenced work with a special establishment of surveyors under it.

At Monghyr, with a view to construct a regular system of drainage for the town, the Commissioners have caused a survey of the town to be made and a map prepared.

At Gya, to improve the drainage, the Commissioners caused a survey of the town to be made, and the levels of existing drains to be taken. They intend now to begin the work in parts of the town where drainage is urgently needed, and to extend it as funds become available from year to year. In the municipalities of Bettiah and Motihari the people contributed towards the construction of drains in front of their respective houses, and now almost all the roads within these municipalities have got masonry drains at their sides.

During the year under review a Bill was before the Bengal Legislative Council which has since become law as Act II (B.C.) of 1879. It provides for the extension of the Poorer Lodging-house Act IV (B.C.) of 1871 to any town or place through or to which people go on pilgrimage, and to the lines of roads leading thereto. Under this Act all fines and fees realized are to be expended for the sanitary improvement of the towns and places in which the Act may be in force. Its provisions have been extended to the town of Deoghur, in the Southal Pergunna, where a large number of pilgrims annually go to visit the shrine of Baidyanath, and to the town of Gya, where even a greater

number of people go to offer oblations to their deceased ancestors.

40. During the year the municipalities named in the margin were visited by the Sanitary Commissioner for Bengal,

In January.		In March.		In September.	
Midnapore } By Dr. Leth-	bridge.	Cuttack } By Dr.	Harvey.	Darjeeling—By Dr.	Joubert.
Balacore }		Rungpore }			
Baukoora }		Chittagong }			
		Dinagepore }			
In February.		In April.		In December.	
Banchi } By Dr. Leth-	bridge.	Bogra—By Dr. Harvey.		Howrah }	By Dr.
Porulia }				Arrah }	
Chyellassa }				Patna }	
Gya }				Chuprah }	Costae.
Suburbs of }				Buxar }	
Calcutta }				Serampore }	
Bardwan }	By Dr. Harvey	Bhugulpore—By Dr.	Joubert.	Hooghly }	

and valuable suggestions have been received from him for improving the sanitation of the towns inspected by him.

The subject of the improvement of *bustees*, which is intimately connected with that of sanitation, was taken up with much earnestness by some of the municipalities, especially by the Suburban Municipality. The improvement of *Gossain bustee*, one of the filthiest of the numerous native hamlets in the suburbs, was completely carried out during the year under review. Considering the peculiar circumstances of the case, and that the work was one for which there was no precedent, either in Calcutta or in the suburbs, the successful termination of the labours of the Commissioners in connection with this *bustee* is a matter of much satisfaction. The cost of the improvements made was Rs. 3,720, which has been paid by the zemindar of the *bustee*, Baboo Annoda Prosad Cundu Chowdry.

The state of the numerous cow-houses situated in the suburbs and the nuisances caused by them also received much attention from the Commissioners during the year. The question is said to have been taken up in earnest by the Committees of Wards Nos. 1 and 2 within which the principal *gowala bustees* are located. It was decided that these people should remove from their present sites to places which are less thickly inhabited and where there is ample

space for building commodious yards for their cattle. The *gowalas* have petitioned Government against the proceedings of the Municipal Commissioners in the matter, and the subject is under consideration.

41. *Water-supply.*—The expenditure under this head amounted to Rs. 65,624 against Rs. 8,620 during the previous year, thus showing an increase of Rs. 57,004. Nearly the whole of this expenditure was incurred by two municipalities, namely those of Darjeeling and Dacca, as shown on the margin. The subject of the Darjeeling water-supply scheme was referred to in last year's report. In the present year the amount of expenditure represents the value of piping and the cost of laying them down.

Darjeeling, Rs. 46,811.
Dacca, Rs. 16,480.

At Dacca the question of the extension of the supply of filtered water to other parts of the town was taken up during the year. The line of extension has been determined, and pipes have been procured at a cost of Rs. 14,506 from the last gift of Nawab Ashanoollah amounting to Rs. 20,000, mentioned in the report for 1876-77.

The question of extending the metropolitan water-supply to the suburbs was the subject of discussion during the year between the Suburban Municipal Commissioners and the Corporation of the town of Calcutta. But the negotiation appears to have practically failed on account of the heavy annual subsidy demanded by the latter body. It was estimated that the annual expenditure required for the purpose would be Rs. 1,80,893, or nearly 7·37 per cent. on the assessment. Adding to this the cost of collection and other incidental charges, an additional rate of not less than 8½ per cent. on the annual value of holdings over and above the existing house rate of 7½ per cent. would be required to cover this annual expenditure. The Commissioners think, and the Lieutenant-Governor agrees with them, that the suburban rate-payers are hardly able to pay this additional water-rate.

Much practical improvement was carried out in this direction by various municipalities in the mofussil. At Kishnaghur a culvert was constructed through the town for the purpose of bringing fresh water from the river into the numerous tanks which are situated within the town and from which the inhabitants obtain their drinking water.

At Jessore five tanks have been set apart for drinking purpose, and police-guards have been put upon them to protect them from pollution. At Midnapore four tanks have been reserved by the Commissioners under section 209 of Act V (B.C.) of 1876 for the supply of drinking water to the inhabitants.

At Arrah, the Soane Canal authorities filled two of the biggest tanks of the town with water from the canal. It is reported that more tanks require thus to be filled up, but the canal department have expressed their inability to comply with the request of the Commissioners.

At Motihari, the condition of the lakes lying on the south and west of the town was improved by bringing fresh water into them from the Sikerana river, and a drainage channel was cut at a cost of Rs. 1,550, joining the lakes with the river. The cost was defrayed by the Motihari Ludigo concern and by the Chumpuram Road Cess Committee in equal shares.

42. *Buildings.*—The expenditure under this head was Rs. 19,198 less than that of 1877-78, the figures being Rs. 34,989 in 1878-79 and Rs. 54,187 in 1877-78. The only noticeable items under this head were the construction of the new town hall at Darjeeling and the erection of a shed at Lebong for the Thibetan traders.

At Patna, the Municipal Commissioners constructed a building for their office in the very centre of the city on a plot of land which was given by the Government. A portion of the land has also been set apart for a market, and stalls have been erected for the accommodation of dealers. The Commissioners have named the market "Ramsaygunge," in compliment to Captain H. M. Ramsay, District Superintendent of Police, who was the originator of the project.

43. *Education.*—The municipal expenditure on education shows an increase of Rs. 1,539 over that of the previous year as shown on the margin. In paragraph 5 of the letter of the Home Department, No. 73 of 18th June 1879, reviewing the report for 1877-78, the Government of India

	Rs.
1877-78	22,862
1878-79	24,401

drew the attention of this Government to the smallness of the expenditure under this head, and remarked that the amount was extremely small for the whole urban population of the largest and one of the most advanced of Indian provinces. With reference to this it may be in the first place noticed that under section 61 of the Bengal Municipal Act, 1876, expenditure on schools is only a secondary object of municipal administration, and that the Government of Bengal cannot insist on any municipality devoting its funds in this direction. The suburban municipality, for instance, justifies the reduction in their grant under this head during the current year, from Rs. 6,000 to 3,000, on the ground that there are many directions in which municipal funds can be more justly expended than in providing for high class education. In the second place it is to be observed that from the report of the Director of Public Instruction in Bengal, it appears that both primary and secondary education get along very well in large towns, and any contributions from municipal funds go to relieve, if not wholly at least partly, parents of legitimate expenditure for the education of their children. It appears from the

	Rs.
For secondary instruction	3,33,308
For primary instruction	80,215
Instruction for females...	77,959
Total	4,91,482

report of the Director of Public Instruction for the year 1878-79, that at present the receipts of the educational department from private subscriptions for the promotion of secondary and primary education amount to Rs. 4,91,482 as shown on the margin. Under these circumstances, the Lieutenant-Governor does not desire to press municipalities to

do more in the way of subscription to town schools.

44. *Audit of Municipal Accounts.*—The general scheme of local audit of municipal accounts, which was referred to in the report of 1877-78, was not sanctioned by the Government of India during the year under review. It is only lately that this sanction has been received. The duty of audit was, however, performed in some municipalities by sub-committees of the Commissioners or by paid auditors. A circular was issued by this Government in September 1879 impressing upon the Chairmen of municipalities the necessity of having this duty done regularly, and the statutory responsibility which attaches to them under Act V (B.C.) of 1876 for the neglect of this duty.

45. *Remarkable incidents of the year.*—To prevent loss from fires which in the hot season often occur in the town of Bankoor, the Municipal Commissioners organized during the year a fire-brigade. Many respectable residents of the town and officers of the criminal courts voluntarily joined this band, and it now counts a hundred gentlemen on its rolls.

In Rungpore, three extensive fires took place during the year, and did considerable damage to property. To prevent future disasters of this kind the Municipal Commissioners propose to extend section 256 of the Municipal Act in the crowded parts of the town. As tiles are not obtainable in the district, the Commissioners have decided upon importing tile manufacturers at their own expense, so that the people may get tiles made at a reasonable cost. To help this object two rich residents of the town, Baboos Gobind Lal Roy and Gyanando Narain Roy Chowdry, have promised subscriptions of Rs. 1,000 and Rs. 500 respectively.

At Purneah the Municipal Office was burnt down by a fire on the night of the 1st March 1879, and all the records of the municipality were destroyed.

46. *General Remarks.*—From the reports of the Divisional Commissioners and those of individual municipalities, it appears that where the Municipal Commissioners spent their income judiciously and real improvement was made in the condition of the town as regards conservancy, sanitation, and means of communication, the people paid their taxes, to say the least, without any special grumbling.

I have the honor to be,

SIR,

Your most obedient servant,

A. MACKENZIE,

Secretary to the Government of Bengal.

STATEMENTS.

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6								7	8							
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
					a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h
					Officials.	Nominated.	Elected.	Total.	Officials.	Non officials.	Europeans.	Natives, including Europeans &c.		Class I. (Articles of food or drink for sale or use.)	Class II. (Animals slaughtered.)	Class III. (Fuel, lighting and water.)	Class IV. (Building materials.)	Class V. (Dues, gum, and spices.)	Class VI. (Taxes.)	Class VII. (Taxes.)	Class VIII. (Taxes.)
					Rs.									Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Poorendra.	1	Calcutta	...	4,06,036	2	23	68	70	17	55	18	60	Rs. 4,11,078	...	...	...	...	...	...	...	...

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Reid Office establishment.	Collection of octroi.	Costs of other taxes and sources of income (the figures for the year in the text of the final office is unimportant).	Conservancy and Licensing.	Police.	Registration of births and deaths.	Licensing.
Poorendra	1	Calcutta	Rs. 6,41,078	Rs. 39,86,840	Rs. 6,71,106	Rs. 1,06,647	Rs.	Rs. 44,070	Rs. 2,70,041	Rs. 2,55,468	Rs. 4,263	Rs. 2,37,836

the Calcutta Municipality during the year 1878-79.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wholesale tax or other form of receipt from carriages and vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL. (AS MANY COLUMNS AS MAY BE NECESSARY).	Total income from taxation.	Bank of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal works rendered to individuals.	Grants from Provincial Government.	T-nal income of year, excluding balance.	Total, including balance.	Evidence of taxation (column 21, per head of population).	Incidence of income shown in column 21, per head of population.	Row
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
9,00,612	2,14,106	1,63,112	...	.....	.....	2,19,076	1,42,748	20,700	2,53,321	2,50,260	.....	28,88,840	25,49,515	6 6 8	7 1 4	

of the Calcutta Municipality during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.									
EXPENDITURE.																						
Construction and Maintenance Rs.	Watering works. Rs.	Drainage works. Rs.	Water-supply. Rs.	Buildings. Rs.	Other public works, roads, and similar improve- ment. Rs.	Sanitary and charita- ble establishments (schools, hospitals, work- houses, vaccination, &c.) Rs.	Education, and Art. Rs.	Miscellaneous. Rs.	Contributions to Local or Provincial Funds. Rs.	Repayment of debt. Rs.	Total. Rs.	Credit balances at the close of the year. Rs.										
3,06,110	27,388	71,323	1,08,901	13,022	6,464	1,22,668	...	1,03,574	.....	3,02,932	27,27,201	8,13,517										

FORM NO. I.—Statement showing the Income of First Class

District	Serial no. order of municipality	Name of municipality	Area under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.							
					a	b	c	d	e	f	g	h		i	j	k	l	m	n	o	p	q	r
Ex-officio.	Nominated.	Total.	Official.	Non-official.	European.	Natives.	Class I (Agriculture, stock raising, for men or animals).	Class II. (Animals for slaughter).	Class III. (Prof. business, and washing).	Class IV. (Building materials).	Class V. (Drugs, gums, and spices).	Class VI. (Tobacco).	Class VII. (Cloth).	Class VIII. (Bamboo).							
BURDWAN DIVISION																					
Burdwan	1	Burdwan	V (B C) of 1876	10,822	4	4	13	20	8	12	8	12	7,144	.....	.....	.....	.....	.....	.....
Midnapore	2	Midnapore	V (B C) of 1876	11,401	4	10	.....	30	10	10	0	13	5,514	.....	.....	.....	.....	.....	.....
Murshidabad	3	Baruah and (1) Baruah (2) Baruah	V (B C) of 1876	54,701	4	11	.....	10	4	31	4	11	25,605	.....	.....	.....	.....	.....	.....
	4	Baruah		21,440	5	3	14	22	8	17	8	14	3,320	.....	.....	.....	.....	.....	.....
	5	Baruah		4,380	0	14	.....	30	7	13	7	13	1,011	.....	.....	.....	.....	.....	.....
		Total		17,690	15	28	16	61	16	41	10	35	20,840	.....	.....	.....	.....	.....	.....
Howrah	6	Howrah	V (B C) of 1876	97,774	4	21	.....	20	6	10	14	11	4,363	.....	.....	.....	.....	.....	.....
		Divl Total		5,187	27	89	25	122	40	82	60	72	41,895	.....	.....	.....	.....	.....	.....
PRESIDENT'S DIVISION																					
Me-Ferganah	7	Suburban	V (B C) of 1876	7,140	15	30	.....	43	18	25	18	25	41,110	.....	.....	.....	.....	.....	.....
Maddoa	8	Kashipur		8,750	4	16	.....	11	8	13	4	17	10,805	.....	.....	.....	.....	.....	.....
	9	Kashipur		2,945	12	0	.....	17	0	12	4	18	3,505	.....	.....	.....	.....	.....	.....
	10	Kashipur		2,500	5	9	.....	14	0	8	4	10	3,004	.....	.....	.....	.....	.....	.....
		Total		64,485	31	10	18	82	30	35	13	40	16,235	.....	.....	.....	.....	.....	.....
Jessore	11	Jessore	V (B C) of 1876	8,152	5	7	.....	12	6	6	0	6	4,170	.....	.....	.....	.....	.....	.....
		Divl Total		1,274	39	83	15	107	48	65	36	71	61,516	.....	.....	.....	.....	.....	.....
RAJSHAHY AND LUGNA BHAR DIVISION																					
Rajshahy	12	Rajshahy	V (B C) of 1876	22,000	7	16	.....	31	7	14	9	12	2,707	.....	.....	.....	.....	.....	.....
Durgam	13	Durgam		7,085	0	13	.....	18	4	14	17	1	1,180	.....	.....	.....	.....	.....	.....
		Total		29,085	12	27	.....	30	11	29	26	13	5,183	.....	.....	.....	.....	.....	.....
DACCA DIVISION																					
Dacca	14	Dacca	V (B C) of 1876	68,212	7	18	.....	25	0	16	18	12	23,330	.....	.....	.....	.....	.....	.....
Gopur	15	Gopur		15,948	0	10	.....	17	0	8	7	0	7,704	.....	.....	.....	.....	.....	.....
		Total		82,160	10	28	.....	38	14	24	26	18	25,034	.....	.....	.....	.....	.....	.....
CHITTAGONG DIVISION																					
Chittagong	16	Chittagong	V (B C) of 1876	20,004	2	16	.....	18	7	11	0	13	676	.....	.....	.....	.....	.....	.....
PATNA DIVISION																					
Patna	17	Patna	V (B C) of 1876	155,461	4	23	.....	27	18	15	9	18	21,616	.....	.....	.....	.....	.....	.....
Gya	18	Gya	V (B C) of 1876	60,643	2	16	.....	17	4	15	6	12	18,761	.....	.....	.....	.....	.....	.....
Shahabad	19	Shahabad	V (B C) of 1876	30,390	6	10	.....	10	7	0	7	0	5,677	.....	.....	.....	.....	.....	.....
Munshampur	20	Munshampur	V (B C) of 1876	38,225	2	10	.....	18	5	15	3	15	14,616	.....	.....	.....	.....	.....	.....
Durbhunga	21	Durbhunga	V (B C) of 1876	50,669	5	9	.....	14	4	10	6	8	12,548	.....	.....	.....	.....	.....	.....
Saran	22	Chupra	V (B C) of 1876	40,247	4	12	.....	10	6	12	4	12	8,350	.....	.....	.....	.....	.....	.....
		Divl Total		306,960	29	85	.....	108	50	72	24	74	81,393	.....	.....	.....	.....	.....	.....
BHAGALPORE DIVISION																					
Mouhly	23	Mouhly	V (B C) of 1876	60,693	3	17	.....	20	6	12	12	8	15,647	.....	.....	.....	.....	.....	.....
Shahpur	24	Shahpur	V (B C) of 1876	60,778	3	16	.....	19	7	12	6	13	52	.....	.....	.....	.....	.....	.....
Purneah	25	Purneah	V (B C) of 1876	10,687	5	12	.....	10	8	10	0	9	5,940	.....	.....	.....	.....	.....	.....
		Divl Total		145,423	9	45	.....	55	20	34	8	30	21,639	.....	.....	.....	.....	.....	.....
GRAND TOTAL																					
				1,286,103	122	323	41	486	171	515	105	301	235,046	.....	.....	.....	.....	.....	.....

Municipalities in Bengal during the year 1878-79.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24						
Tax on houses and lands	Receipts from houses on trades	Wages for other form of labour from wages and other sources (excluding tolls)	Tax on animals	Tolls and ferries	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)	Total sums from taxes a.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services provided by individuals	Balance brought forward	Le of year at hand	Tax and balance	Balance carried over	Excess of income shown in column 24 per head of population						
Ru.	Ru.	Ru.	Ru.	Ru.	Ru. Rs. Ru. Rs. Ru. Rs.	Ru. Rs. Ru. Rs. Ru. Rs.	Ru. Rs. Ru. Rs. Ru. Rs.	Ru. Rs. Ru. Rs. Ru. Rs.	Ru. Rs. Ru. Rs. Ru. Rs.	Rs. Rs. Rs. Rs. Rs. Rs.	Rs. Rs. Rs. Rs. Rs. Rs.	Rs. Rs. Rs. Rs. Rs. Rs.	Rs. Rs. Rs. Rs. Rs. Rs.								
58,093	1,825	1,361	2,807			42,262	875	272	9,007	8,0		7	0	7	1 7 5						
14,705	7 7	60	36	55		11,608	85	485	1,591			7	8		0 8						
31,917	748	1,991	1,04	1,768		50,837	261	488	1,805	1,4		37	06	0 16	0 15 5						
20,005	1,703	1,703	301	324		2,082	1,327	484	3,354			7	91	1 1	1 4 8						
4,024						1,735	10	102	249						1 5 8						
46,167	745	4,707	1,092	8,251		11,24	1,004	1,074	5,408	1,6					1 5						
1,25,154	4,901	6,71	4,115		1 110	1,44,100	2,100	4,856	8,374			7		4	1 8						
40,891	6,84	10,708	1,77	11,11	1 11	1,08,464	6,070	7,087	25,080	0,00				1	1 0 0						
2,40,935	2,41	51		1 70	98 71	1,90,70	4	3,975	56,327			8	99	1 8 1	1 12 7						
15,110	21	1 1	1 11	1 11		1 110	1,700	71	1,051					4	1 7						
1,40	11	11				4 18	110	87	003					0	1 0						
10 1	5	11		1 0 1		1 130	1,870	210	3,417			42,145	58,350	0 9 1	0 10 8						
1 11				1		1 0 1		102	1,022			12,159	16,300	1 5 6	1 7 11						
2,14,118	26 70	40 15		1 0	1 1	1 1 101	1,874	4,380	60,706			5,15,720	5,76,735	1 5 8	1 8 11						
8,115		8,502	450	1,009		13,733		201	1,051	6	2,745	17,737	20,758	0 0 11	0 12 10						
7,911		315				7,380	26,460	719	3,319	40,341	10,290	97,464	97,640	1 0 7	13 18 0						
15,125		3,850	450	1,000		21,092	20,460	920	4,873	40,340	21,004	1,10,101	1,18,376	0 11 0	3 16 4						
40,638		5,448		14,983		70,624	2,150	630	25,206			96,112	1,21,442	1 0 2	1 6 8						
				205	9,178		0,046		4	900	52	10,702	12,400	0 11 11	0 13 2						
40,563		5,448		15,491	9,178	70,710	2,150	645	2,350	52		1,08,314	1,33,008	0 15 0	1 5 2						
12,803		287	628	5,824		16,413	1,035	557	1,073			22,177	22,915	0 15 1	1 1 2						
54,414		6,870	4,751	17,084		84,028	575	1,500	1,362	850		92,900	1,14,514	0 9 1	0 9 5						
60,821	63	2,607		300		62,479	4,148	785	2,854			49,555	67,306	0 10 2	0 11 7						
13,727						15,127	1,300	380	1,023			15,410	21,497	0 5 4	0 8 5						
14,867				13,804		28,821	756	460	1,046			31,083	46,090	0 12 1	0 13 0						
18,036	70	1,707				20,469	300	764	61			21,643	34,082	0 8 5	0 10 10						
15,371				8,207		21,678		460	224			22,571	30,097	0 7 5	0 7 8						
1,58,916	137	16,324	6,745	89,239		2,16,092	5,450	4,335	6,960	836		3,52,262	3,13,645	0 8 8	0 9 4						
15,597	807	1,903	710	18,108		31,175	231	846	826			33,107	49,754	0 8 4	0 8 10						
11,350		1,803	605	15,501		27,597			6,040			33,617	33,900	0 4 3	0 7 9						
11,168		3,871	1,507			16,461	400	100	1,330			18,115	21,035	0 10 10	1 3 0						
38,070	807	7,137	9,670	25,003		74,563	727	1,044	9,045			85,100	1,06,808	0 8 2	0 9 4						
8,04,808	83,237	84,407	15,318	1,07,471	0,178	1,00,165	2,010					1,05,837	42,411	19,002	1,33,100	80,327	21,804	1,32,177	10,07,228	0 16 8	1 2 8

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Municipalities in Bengal during the year 1878-79.

Form No. I.—Statement showing the Income of Second Class

Serial number of Municipality	Name of Municipality	Act under which constituted	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								INCOME DURING THE YEAR FROM OCTOBER								
				a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	
				Ex-officio	Nominated	Elected	Total	Official's	Non-official's	Eur. power	Natives	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DAOGA DIVISION — (Contd.)																				
57	Burraol	V (B C) of 1870	15,988	3	17	...	20	6	16	4	1	Rs. 1,081	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
58	Nuklutty		2,814	1	6	...	7	1	6	1	1	Rs. 136	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
59	Shalooty		2,801	1	6	...	7	1	6	1	1	Rs. 145	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total			18,603	5	29	...	33	10	23	6	2	Rs. 3,779	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60	Nussorahat	V (B C) of 1870	8,253	5	19	...	24	10	14	1	1	Rs. 1,100	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
61	Baripore		4,098	4	6	...	10	5	5	1	7	Rs. 271	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
62	Kashoreunge		13,657	4	12	...	16	7	9	4	1	Rs. 1,000	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
63	Ranapore		8,418	1	9	...	10	1	7	1	9	Rs. 1,100	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
64	Jamelpore		14,519	8	11	...	19	12	7	10	11	Rs. 1,100	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
65	Moaktapachia		5,527	8	7	...	15	4	6	4	6	Rs. 1,100	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total			41,865	26	65	...	74	23	31	17	37	Rs. 2,670	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
66	Brahmanbarah	V (B C) of 1870	15,973	1	12	...	13	3	10	...	13	Rs. 213	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Divid Total			117,967	29	132	...	157	47	110	50	127	Rs. 15,006	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHITTAGONG DIVISION																				
67	Cox's Bazar	V (B C) of 1870	4,650	3	10	...	13	4	9	9	11	Rs. 254	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
68	Nonkholly Town	V (B C) of 1870	7,782	3	15	...	18	4	14	3	15	Rs. 985	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Divid Total			12,432	6	25	...	31	8	23	12	26	Rs. 1,239	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION																				
69	Barh	V (B C) of 1870	11,050	2	6	...	8	2	6	1	7	Rs. 2,406	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
70	Belah		15,253	1	14	...	15	3	12	...	15	Rs. 4,554	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total			26,303	3	20	...	23	5	18	1	22	Rs. 6,960	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
71	Jodhpore	V (B C) of 1870	9,490	...	...	...	...	...	...	...	...	Rs. 1,500	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
72	Buxar		13,448	...	...	...	...	...	...	...	...	Rs. 201	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
73	Dharmam		17,256	...	...	...	...	...	...	...	...	Rs. 1,500	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
74	Sawarn		21,023	...	...	...	...	...	...	...	...	Rs. 6,771	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
75	Mithunah		5,071	...	...	...	...	...	...	...	...	Rs. 257	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			66,288	6	27	...	33	11	22	11	22	Rs. 10,331	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
76	Hajipore	V (B C) of 1870	7,306	...	...	...	...	...	...	...	...	Rs. 2,050	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
77	Lakshme		12,333	...	...	...	...	...	...	...	...	Rs. 925	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			19,639	...	...	...	...	...	...	...	...	Rs. 3,005	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
78	Rosonah	V (B C) of 1870	10,650	...	...	...	...	...	...	...	...	Rs. 1,522	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	Mudhoburne		10,214	...	...	...	...	...	...	...	...	Rs. 5,173	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			20,864	...	...	...	...	...	...	...	...	Rs. 6,725	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80	Bevicanpore	V (B C) of 1870	1,413	...	...	...	...	...	...	...	...	Rs. 7,794	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81	Sawan		1,000	...	...	...	...	...	...	...	...	Rs. 2,054	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			2,413	...	...	...	...	...	...	...	...	Rs. 11,918	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
82	Maharree	V (B C) of 1870	7,212	...	...	...	...	...	...	...	...	Rs. 7,504	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
83	Belah		41,393	...	...	...	...	...	...	...	...	Rs. 3,550	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			48,605	...	...	...	...	...	...	...	...	Rs. 5,714	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Divid Total			51,254	27	111	...	138	43	95	33	103	Rs. 45,457	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BAGULPORE DIVISION																				
84	Colong	V (B C) of 1870	5,120	4	11	...	15	5	10	5	10	Rs. 2,253	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
85	Droghur	V (B C) of 1870	4,780	3	17	...	20	5	15	1	19	Rs. 50	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
86	Maldah	V (B C) of 1870	5,200	...	...	...	...	...	...	...	...	Rs. 513	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87	English Bazar		12,480	...	...	...	...	...	...	...	...	Rs. 100	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			18,121	4	32	...	35	8	25	6	29	Rs. 618	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Divid Total			26,620	11	60	...	71	18	53	6	52	Rs. 7,953	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ORISSA DIVISION																				
88	Cuttack	V (B C) of 1870	42,153	0	15	...	21	9	12	7	14	Rs. 1,746	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
89	Cuttack Cas	V (B C) of 1870	9,948	...	...	...	...	...	...	...	...	Rs. 1,331	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
90	Bhubaneswar	V (B C) of 1870	10,725	...	...	...	...	...	...	...	...	Rs. 1,008	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
91	Kondrapara		13,528	...	...	...	...	...	...	...	...	Rs. 1,008	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			71,354	13	36	...	51	21	31	13	38	Rs. 4,093	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
92	Balasore	V (B C) of 1870	17,610	2	14	...	17	5	11	3	14	Rs. 3,307	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Divid Total			88,964	15	50	...	68	26	42	16	52	Rs. 7,393	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHOTA NAGPORE DIVISION																				
93	Hazarnaghi	V (B C) of 1870	11,000	3	13	...	16	4	12	4	12	Rs. 2,045	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
94	Chittr		8,219	...	...	...	...	...	...	...	...	Rs. 1,008	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
95	Lilak		3,000	...	...	...	...	...	...	...	...	Rs. 723	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total			22,219	3	26	...	32	10	24	8	24	Rs. 4,796	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
96	Ranchee	V (B C) of 1870	12,080	3	8	...	11	2	9	3	8	Rs. 818	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
97	Chybbana	V (B C) of 1870	4,821	1	11	...	12	5	7	5	0	Rs. 803	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
98	Purulia	V (B C) of 1870	5,008	3	18	...	21	6	15	3	18	Rs. 861	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Divid Total			51,479	16	66	...	76	23	49	16	63	Rs. 12,706	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GRAND TOTAL			15,00,128	288	946	...	1207	358	909	304	908	Rs. 1,81,681	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

Expenditures in Bengal during the year 1878-79—continued.

[illegible]

Form No. I.—Statement showing the Income of

[illegible]

Unions in Bengal for the year 1878-79.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	
Tax on houses and lands.	Receipts from license on trades.	Wheel-tax or other form of receipt for motor vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rest of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	T. bal. including balance.	Incidence of taxation (column 13) per head of population.	Incidence of income above (column 21) per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
.....	1,415	.....	.....	.....	.....	1,415	.....	.....	27	.....	.....	1,422	2,900	0 3 8	0 8 4	
.....	3,188	.....	.....	.....	.....	3,188	.....	.....	32	.....	.....	3,211	6,227	0 3 8	0 7 3	
.....	5,015	.....	.....	.....	.....	5,015	.....	.....	15	.....	.....	5,031	2,931	0 3 8	0 3 9	
.....	1,328	.....	.....	.....	.....	1,328	.....	.....	26	.....	.....	1,354	1,931	0 3 8	0 8 6	
.....	1,010	.....	.....	.....	.....	1,010	.....	.....	19	.....	.....	1,029	3,323	0 3 1	0 8 1	
.....	206	.....	.....	.....	.....	206	.....	.....	5	.....	.....	211	690	0 3 6	0 3 7	
.....	1,056	.....	.....	.....	.....	1,056	.....	.....	6	.....	.....	1,062	1,761	0 11 0	0 11 1	
.....	11,183	.....	.....	.....	.....	11,183	.....	.....	100	.....	.....	11,346	18,562	0 3 3	0 3 4	
.....	210	.....	.....	.....	.....	210	.....	.....	.....	.....	.....	210	728	0 1 2	0 1 3	
.....	832	.....	.....	.....	.....	832	.....	.....	15	.....	.....	835	866	0 4 0	0 4 10	
.....	1,320	.....	.....	.....	.....	1,320	.....	.....	84	.....	.....	1,325	3,137	0 3 8	0 3 8	
.....	1,144	.....	.....	.....	.....	1,144	.....	.....	101	.....	.....	1,182	1,162	0 3 0	0 3 2	
.....	5,097	.....	.....	.....	.....	5,097	.....	.....	.....	.....	.....	5,794	6,828	0 3 6	0 4 7	
.....	6,083	.....	.....	.....	.....	6,083	.....	.....	108	.....	.....	6,541	12,033	0 4 1	0 4 8	
.....	1,203	.....	.....	.....	.....	1,203	.....	.....	8	.....	.....	1,211	5,754	0 1 8	0 1 8	
.....	19,279	.....	.....	.....	.....	19,279	.....	.....	3	.....	.....	19,095	87,978	0 3 2	0 3 4	
.....	2,158	.....	.....	.....	.....	2,158	.....	.....	.....	.....	.....	2,154	2,158	0 3 10	0 3 10	
.....	1,200	.....	.....	.....	.....	1,200	.....	.....	.....	.....	.....	1,200	1,200	0 3 8	0 3 8	
.....	5,358	.....	.....	.....	.....	5,358	.....	.....	.....	.....	.....	5,358	3,358	0 3 10	0 3 10	
.....	2,862	.....	.....	.....	.....	2,862	.....	.....	15	.....	.....	2,895	4,376	0 5 7	0 5 7	
.....	810	.....	.....	.....	.....	810	.....	.....	2	.....	.....	811	1,770	0 6 5	0 6 5	
.....	3,701	.....	.....	.....	.....	3,701	.....	.....	14	.....	.....	3,715	6,135	0 5 0	0 5 9	
.....	1,097	.....	.....	.....	.....	1,097	.....	.....	.....	.....	.....	1,097	3,815	0 4 1	0 4 1	
.....	678	.....	.....	.....	.....	678	.....	.....	.....	.....	.....	678	1,286	0 6 11	0 6 11	
.....	2,076	.....	.....	.....	.....	2,076	.....	.....	.....	.....	.....	2,076	5,697	0 4 5	0 6 8	
.....	700	.....	.....	.....	.....	700	.....	.....	737	.....	.....	1,503	2,435	0 11 8	1 6 10	
.....	10,500	.....	.....	.....	.....	10,500	.....	.....	751	.....	.....	11,251	17,668	0 5 9	0 5 1	
.....	1,633	.....	.....	.....	.....	1,633	.....	.....	5	.....	.....	1,638	2,161	0 3 11	0 3 11	
.....	3,364	.....	.....	.....	.....	3,364	.....	.....	24	.....	.....	3,388	4,310	0 4 7	0 4 8	
.....	0	.....	.....	.....	.....	2,361	.....	.....	4	.....	.....	2,364	5,419	0 5 11	0 5 11	
.....	2,145	.....	.....	.....	.....	2,145	.....	.....	2	.....	.....	2,187	2,393	0 2 6	0 2 6	
.....	807	.....	.....	.....	.....	807	.....	.....	8	.....	.....	870	1,624	0 3 8	0 3 8	
.....	2,370	.....	.....	.....	.....	2,370	.....	.....	5	.....	.....	2,396	3,608	0 4 4	0 4 6	
.....	5,627	.....	.....	.....	.....	5,627	.....	.....	10	.....	.....	5,637	6,060	0 3 1	0 3 1	
.....	3,361	.....	.....	.....	.....	3,361	.....	.....	11	.....	.....	3,777	4,670	0 3 4	0 3 8	
.....	9	.....	.....	.....	.....	14,717	.....	.....	88	.....	.....	14,765	17,734	0 3 8	0 3 9	
.....	1,071	.....	.....	.....	.....	1,071	.....	.....	148	.....	.....	2,270	3,744	0 5 11	0 6 10	
.....	1,524	.....	.....	.....	.....	1,524	.....	.....	57	.....	.....	1,554	1,561	0 3 0	0 3 0	
.....	7,500	.....	.....	.....	.....	7,500	.....	.....	293	.....	.....	7,854	12,257	0 4 3	0 4 6	
.....	1,711	.....	.....	.....	.....	1,711	.....	.....	97	.....	.....	1,714	3,112	0 4 0	0 4 0	
.....	1,325	.....	.....	.....	.....	1,325	.....	.....	13	.....	.....	1,423	1,981	0 3 6	0 3 6	
.....	2,901	.....	.....	.....	.....	2,901	.....	.....	54	.....	.....	3,043	4,230	0 4 2	0 4 9	
.....	2,856	.....	.....	.....	.....	2,856	.....	.....	13	.....	.....	2,878	6,214	0 3 5	0 4 8	
.....	105	4,241	427	4,103	15,673	16 741	0 4 0	1 10 30
.....	25	.....	.....	.....	.....	1,164	.....	.....	18	.....	.....	1,184	2,730	0 4 0	0 4 9	
.....	305	25,031	974	4,103	30,570	54 296	0 4 5	0 6 5
.....	1,708	.....	.....	.....	.....	1,795	.....	.....	10	.....	.....	1,803	4,310	0 3 0	0 3 6	
.....	1,051	.....	.....	.....	.....	1,290	.....	.....	63	.....	.....	1,257	3,900	0 3 1	0 3 7	
.....	1,290	.....	.....	.....	.....	875	.....	.....	27	.....	.....	1,344	2,230	0 11 1	0 1 8	
.....	1,320	.....	.....	.....	.....	1,053	.....	.....	13	.....	.....	1,270	1,921	0 2 9	0 3 3	
.....	498	.....	.....	.....	.....	498	.....	.....	5	.....	.....	601	1,961	0 1 7	0 1 7	
.....	1,333	.....	.....	.....	.....	1,323	.....	.....	20	.....	.....	1,343	2,903	0 3 0	0 3 4	
.....	504	.....	.....	.....	.....	504	.....	.....	13	.....	.....	516	1,404	0 3 8	0 3 8	
.....	863	.....	.....	.....	.....	863	.....	.....	94	.....	.....	897	2,014	0 3 8	0 3 8	
.....	308	.....	.....	.....	.....	308	.....	.....	180	.....	.....	478	905	0 7 5	0 10 11	
.....	503	.....	.....	.....	.....	503	.....	.....	1	.....	.....	505	1,463	0 3 9	0 3 9	
.....	10,082	.....	.....	.....	.....	10,082	.....	.....	368	.....	.....	11,019	22,907	0 3 5	0 3 8	

Unions in Bengal for the year 1878-79—continued

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and land.	Receipts from houses and trades.	When tax on other forms of property from earnings and other vehicles (excluding tolls)	Tax on animals.	Tax on forests.	OTHER TAXES IN DETAIL (AS MANY (1) AS MAY BE NECESSARY)				Total income from taxation.	Rent of houses, gardens, markets, &c.	Tolls.	Miscellaneous.	Payments for municipal services re local rate.	Gross rate from Provincial or Local R. & J.	Total income of year, exclusive of taxes.	Total including balance.	Expenditure of taxation (column 12) per head of population.	Expenditure of services (column 23) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P.	Rs. A P.	Rs. A P.
					750				630						550		6 11	0 5 11
					89				970						870		0 8 0	0 8 0
					9				985						9		0 8 0	0 8 0
					1 76				1,776						1 77		0 8 10	0 8 10
					67				595						67		0 8 6	0 8 6
					151				138						151		0 4 7	0 4 7
					451				435						451		0 2 5	0 2 5
					4 8 8				4,838						4 8 8		0 3 4	0 3 4
					1 1				1,201						1 1		0 0 7	0 0 7
					1 042				1,042						1 042		0 0 7	0 0 7
					5				2,346						2 27		0 4 1	0 4 1
		1			3 4 7				45,117	2,006	978	5 613		4 11	57,072	86 676	0 3 6	0 4 6
					908				2,808						1 054		0 8 5	0 8 5
					1 46				1,460						1 46		0 2 9	0 2 9
					5 4				4,054						4 110		0 4 1	0 4 1
					1 750				0 690						0 6 37		0 6 0	0 6 11
					670				67						670		0 3 5	0 3 5
					500				500						500		0 3 5	0 3 5
					1,880				2 047						2 047		0 0 8	0 0 8
					107				107						107		0 0 8	0 0 8
					3,515				1 687						642		0 4 8	0 4 8
					1 1				1 037						1 044		0 3 1	0 3 1
					1 4				1 13						1 10		0 5 12	0 5 12
					1				1 51						1 51		0 6 5	0 6 5
					106				40						2 407		0 4 3	0 4 3
					50 1				1 061						1 071		0 6 6	0 6 6
		163		10	41	1 8 004			10 54	1,006	1,213	6,067		4,105	17,570	1 96 5 6	0 5 10	0 4 4

Stations in Bengal during the year 1878-79

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from houses and trades.	When tax on other forms of property from earnings and other vehicles (excluding tolls)	Tax on animals.	Tax on forests.	OTHER TAXES IN DETAIL (AS MANY (1) AS MAY BE NECESSARY)				Total income from taxation.	Rent of houses, gardens, markets, &c.	Tolls.	Miscellaneous.	Payments for municipal services re local rate.	Gross rate from Provincial or Local R. & J.	Total income of year, exclusive of taxes.	Total including balance.	Expenditure of taxation (column 12) per head of population.	Expenditure of services (column 23) per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A P.	Rs. A P.	Rs. A P.
14,200		611	1 76						14 710	36	204	745			15 761	37 179	1 6 6	1 6 1
8 378		771							6 716	384	70	775			6 081	6 081	1 7 5	1 13 8
17,568		1,382	104						10,005	420	334	1,118	378		11 764	15,023	1 6 9	1 9 5

Abstract of Form No. I, giving the following particulars for all the Divisions in Bengal for 1878-79.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto	98
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	66
Ditto of Stations under Chapter IV of ditto	2
Total	191

Population within municipal limits ... 2,894,050

Number of Towns of which the Municipal Committees are—

(a) Appointed by election only	None.
(b) Ditto partly by election and partly by nomination	3
(c) Ditto by nomination only	188
Total	191

Aggregate number of Members of Municipal Committees—

(a) <i>Ex-officio</i> Members	462
(b) Elected Members	41
(c) Nominated Members	1,724
Total	2,227

Of the above—

(d) Officials	558
(e) Non-officials	1,669
(f) Europeans	523
(g) Natives	1,704

System of municipal taxation in force—

(a) Octroi	In force in no Towns.
(b) Tax on houses and lands	" 26 "
(c) Licenses on trades	" 9 "
(d) Tax on vehicles	" 60 "
(e) Tax on animals	" 33 "
(f) Tolls	" 38 "
(g) Fess on public processions	" 1 "
(h) Tax on persons occupying holdings according to their circumstances	" 165 "

Ra. A. P.

Amount of income under each head separately, being the totals for the province, of columns 7 to 21 of Statement I ... 26,17,775 0 0

Average incidence of taxation per head of population in Municipalities ... 0 9 10

Average incidence per head of municipal income from all sources ... 0 11 8

FORM No. II.

STATEMENTS OF EXPENDITURE.

FORM NO. II.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	EXPENSE							
					Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special establishment spent on the office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	7,144	53,973	1,813	4,335	.....	1,380	14,903	9,708	.....	1,416
Midnapore	2	Midnapore	8,344	18,270	.....	1,486	.....	132	3,900	5,861	132	680
Hooghly	3	Hooghly and Chinsurah	22,805	33,547	.....	4,800	.....	.....	7,907	10,507	.....	2,198
	4	Sermulpore	5,329	30,927	.....	1,413	.....	1,077	5,246	8,418	.....	2,068
	5	Odishpore	1,011	5,092	.....	610	.....	144	891	866	.....	500
		Total	25,845	69,490	.....	6,829	.....	1,821	15,870	19,701	.....	4,080
Howrah	6	Howrah	4,383	2,68,690	.....	18,257	.....	4,814	45,185	34,204	.....	30,981
		Divisional Total	41,690	5,54,344	1,813	30,307	.....	8,147	74,858	60,469	140	37,890
PREMISES DIVISION.												
Suburban	7	Suburban	41,110	4,80,976	.....	45,171	.....	9,001	1,02,708	72,470	1,721	25,526
Kishinagar	8	Kishinagar	10,085	21,088	.....	780	.....	1,271	1,613	5,467	88	.....
	9	Rantipore	2,296	15,481	.....	1,704	.....	300	1,907	7,254	130	.....
	10	Rantipore	1,904	8,578	.....	780	.....	822	1,093	1,093	60	8
		Total	16,285	45,146	.....	3,264	.....	1,471	4,592	14,844	216	8
Jessore	11	Jessore	4,170	12,190	.....	1,404	.....	.....	788	2,068	.....	404
		Divisional Total	61,516	5,14,220	.....	47,400	.....	11,462	1,07,755	80,761	1,987	34,978
RAJSHAHY AND COOCH BEHAR DIVISION.												
Raipur	12	Raipur Beaulah	3,907	17,737	.....	1,322	.....	1,075	2,216	3,250	.....	.....
Darjeeling	13	Darjeeling	186	97,464	446	1,061	.....	308	8,309	5,754	.....	.....
		Divisional Total	3,183	1,15,191	446	2,383	.....	2,073	10,525	7,004	.....	.....
DACCA DIVISION.												
Dacca	14	Dacca	25,330	98,112	753	8,370	.....	748	50,295	15,517	.....	1,188
Comilla	15	Comilla	1,704	10,702	.....	1,702	.....	.....	1,008	2,011	80	.....
		Divisional Total	26,034	1,08,814	753	10,072	.....	748	51,303	17,528	80	1,188
CHITTAGONG DIVISION.												
Chittagong	16	Chittagong Town	636	22,177	.....	1,770	.....	.....	4,098	4,098	.....	.....
PATNA DIVISION.												
Patna	17	Patna	21,411	92,500	.....	7,161	.....	770	14,181	26,063	.....	5,130
Gya	18	Gya	18,731	49,655	.....	2,117	.....	.....	5,545	15,901	240	1,805
Arrah	19	Arrah	5,877	15,810	199	1,305	.....	.....	2,425	8,778	96	.....
Moradpur	20	Moradpur	14,616	31,983	.....	3,480	.....	469	4,979	8,972	.....	880
Darbhanga	21	Darbhanga	12,509	21,643	.....	997	.....	719	2,145	7,922	.....	.....
Chupra	22	Chupra	6,536	22,271	.....	905	.....	845	2,800	7,201	304	.....
		Divisional Total	67,385	2,32,203	199	15,952	.....	2,791	32,691	67,227	636	7,945
BHAUGPUR DIVISION.												
Monohyr	23	Monohyr	15,647	33,107	.....	2,417	.....	.....	6,987	7,710	.....	437
Bhagulpore	24	Bhagulpore	82	33,847	.....	2,614	.....	709	5,041	8,630	.....	.....
Purneah	25	Purneah	5,540	18,115	.....	1,078	.....	852	1,511	6,501	.....	.....
		Divisional Total	21,639	85,109	.....	6,069	.....	1,560	13,539	22,847	.....	437
		GRAND TOTAL	2,36,040	14,32,177	3,712	1,12,247	.....	20,781	3,34,319	2,78,051	2,743	55,898

Class Municipalities in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Military and charitable institutions (hospitals, almshouses, vaccination, &c.)	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
15,970	1,165	1,639	.....	.....	.....	448	.....	7,056	.....	5,688	63,905	8,118	
6,347	.....	1,505	0	809	.....	120	200	230	.....	.....	16,314	3,309	
5,098	944	.....	.....	.....	72	166	290	4,340	.....	.....	30,636	10,517	
5,130	546	186	.....	.....	242	1,440	826	2,009	.....	.....	32,104	4,746	
1,079	6	.....	.....	.....	5	136	306	700	.....	.....	5,356	747	
16,177	998	196	.....	.....	318	1,742	1,520	7,135	.....	.....	74,399	23,013	
87,613	10,098	2,535	.....	1,954	779	3,691	1,344	16,654	.....	.....	2,06,743	2,340	
78,907	12,544	5,294	0	2,405	1,098	5,816	2,510	31,549	.....	3,688	5,00,361	55,879	
76,755	13,198	5,981	.....	.....	.....	5,544	3,305	64,654	.....	.....	4,72,044	23,063	
9,444	.....	96	.....	731	1,278	1,100	.....	884	.....	.....	22,527	9,483	
1,967	.....	120	.....	300	690	900	.....	900	.....	.....	15,372	2,003	
970	306	154	.....	30	86	900	263	1,261	.....	.....	7,474	1,004	
12,975	306	240	.....	886	1,643	2,000	1,163	5,095	.....	.....	46,477	12,603	
6,053	87	143	10	.....	.....	1,690	380	340	.....	.....	12,333	4,076	
55,785	15,965	3,373	10	880	1,648	8,904	4,754	48,279	.....	.....	6,50,314	65,531	
7,073	101	217	.....	.....	.....	180	174	331	.....	756	17,274	5,490	
7,377	.....	605	66,311	12,784	872	1,736	609	3,508	.....	3,900	90,453	7,187	
14,460	161	822	66,311	12,784	872	1,820	774	3,630	.....	3,736	1,07,727	10,647	
9,514	149	.....	16,400	.....	7,870	3,960	.....	5,089	.....	1,540	1,00,948	20,594	
2,967	301	.....	120	.....	.....	812	80	819	.....	.....	9,310	3,566	
13,331	510	.....	16,610	.....	7,870	4,273	30	5,408	.....	3,840	1,10,768	23,120	
5,413	.....	817	.....	1,092	.....	622	96	801	.....	.....	22,462	361	
35,224	6,745	2,096	.....	973	.....	2,575	1,223	5,465	.....	.....	96,237	16,277	
5,731	185	365	.....	800	.....	724	300	1,007	.....	.....	51,390	36,095	
5,508	519	.....	.....	.....	408	120	.....	2,073	.....	610	19,187	2,400	
10,985	2,118	.....	.....	316	63	390	323	692	.....	.....	51,302	14,307	
6,345	1,167	734	108	65	.....	65	800	974	.....	.....	20,090	13,423	
5,897	2,543	1,548	.....	906	141	1,013	148	90	.....	.....	23,726	6,879	
69,313	12,363	4,370	108	3,047	612	4,776	2,379	8,161	.....	610	2,34,363	49,382	
9,306	.....	.....	.....	883	1,585	1,470	473	1,674	.....	.....	32,000	10,754	
13,722	.....	.....	.....	.....	.....	535	536	1,030	.....	.....	35,073	1,237	
5,616	.....	307	.....	84	.....	146	80	718	.....	.....	15,398	8,567	
26,731	.....	307	.....	950	1,035	2,150	1,040	5,026	.....	.....	80,070	20,738	
5,80,098	30,463	14,853	63,048	21,223	12,764	26,095	11,801	1,01,383	.....	9,326	14,56,835	2,31,384	

FORM No. II.—Statement showing the Expenditure of Second

DISTRICT	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of revenue (if any) from that of the head office is maintained).	Conservancy cess.	Police.	Registration of births and deaths.	Lighting.
EXPENSES												
BURDWAN DIVISION.												
Burdwan	1	Outwa	877	8,778	.....	580	.....	.....	930	2,328	.....	.....
	2	Outwa	8,036	8,530	.....	816	.....	.....	702	1,928	78	.....
	3	Damhat	740	3,330	.....	517	.....	.....	801	1,740	.....	.....
	4	Kanagunge	2,812	6,303	.....	856	.....	.....	944	1,300	.....	.....
Total			10,335	24,140	.....	2,838	.....	.....	3,647	5,530	78	.....
Burdwan	5	Bankura	227	6,386	.....	904	.....	.....	1,027	1,903	.....	.....
	6	Bankura	519	8,570	.....	416	.....	.....	677	1,387	.....	.....
Total			546	9,936	.....	914	.....	.....	1,704	4,230	.....	.....
Burdwan	7	Bocry	817	5,432	.....	536	.....	.....	668	1,647	.....	.....
	8	Tumlok	547	3,845	.....	95	.....	289	120	1,275	63	81
Burdwan	9	Ghatia	5,227	4,382	.....	417	.....	.....	397	1,270	16	.....
	10	Chanderkona	1,143	3,313	.....	398	.....	.....	.....	1,030	10	.....
	11	Ramchandrapore	1,573	2,100	.....	101	.....	.....	.....	1,238	16	.....
	12	Khatrap	938	1,817	.....	83	.....	.....	.....	876	16	.....
Total			6,548	14,700	.....	1,078	.....	302	623	6,043	122	81
Burdwan	13	Banarbari	890	2,831	.....	43	.....	.....	216	1,440	.....	.....
	14	Hydabadi	5,275	11,000	.....	707	.....	998	1,304	3,430	80	908
	15	Bhuddeswar	705	4,437	.....	464	.....	.....	701	2,300	38	.....
	16	Kotrung	87	2,842	.....	870	.....	.....	191	1,525	29	.....
Total			7,053	20,970	.....	1,464	.....	730	3,338	8,720	126	906
Divisional Total			25,254	72,902	.....	6,387	.....	872	9,480	29,736	318	1,027
PRESDENCY DIVISION.												
Presidency	17	South Suburban	1,127	14,881	.....	808	.....	.....	923	7,431	.....	.....
	18	North ditto	3,300	17,300	.....	1,360	.....	1,330	301	10,304	.....	.....
	19	Rajpore	1,347	4,804	.....	824	.....	.....	100	1,018	.....	.....
	20	Harpore	2,801	8,053	.....	33	.....	.....	355	77	892	.....
	21	Joyntpur	774	3,636	.....	30	.....	.....	216	807	.....	.....
	22	Baguliab	1,091	4,943	.....	1,05	.....	.....	28	2,340	72	.....
	23	Kadmitly	399	1,389	.....	68	.....	.....	.....	126	73	.....
	24	South Barabakpore	1,173	10,433	.....	119	.....	1,168	.....	6,040	.....	.....
	25	North ditto	464	8,894	.....	80	.....	1,000	286	4,139	.....	.....
	26	Harwar	1,750	8,022	.....	34	.....	.....	.....	4,139	.....	.....
	27	Syabati	1,576	8,439	.....	147	.....	.....	.....	2,340	.....	.....
	28	Bumbarhat	850	4,081	.....	160	.....	712	469	1,778	.....	.....
	29	Talke	359	2,070	.....	100	.....	.....	194	1,96	.....	.....
	30	Beldoria	645	4,370	.....	186	.....	.....	340	2,273	.....	.....
	31	Gobardanga	1,777	3,988	.....	175	.....	.....	394	1,082	.....	.....
Presidency	32	Satkhira	953	3,155	.....	85	.....	.....	.....	1,073	.....	.....
	33	Kataraiah	1,241	1,800	.....	15	.....	.....	.....	946	.....	.....
	34	Chanduria	1,238	3,372	.....	10	.....	.....	157	.....	.....	.....
	35	Kaliguna	860	1,725	.....	20	.....	.....	160	.....	.....	.....
	36	Dehatia	892	1,883	.....	20	.....	.....	157	.....	.....	.....
Total			23,630	1,11,258	.....	4,309	.....	8,441	4,790	54,530	144	.....
Presidency	37	Nuddea	962	5,730	.....	690	.....	.....	.....	1,093	.....	.....
	38	Koodhoo	904	5,703	.....	553	.....	.....	.....	1,574	.....	.....
	39	Beharapore	57	2,127	.....	846	.....	.....	.....	397	.....	.....
	40	Birgaupur	533	3,070	.....	408	.....	.....	.....	1,041	.....	.....
	41	Mahabubpur	775	1,468	.....	239	.....	.....	.....	864	.....	.....
	42	Coomarvati	801	2,900	.....	516	.....	.....	.....	1,475	.....	.....
Total			4,092	16,933	.....	2,758	.....	.....	416	9,061	.....	.....
Presidency	43	Barhampore	4,598	10,467	.....	126	.....	1,556	5,064	4,310	.....	.....
	44	Lalabai	20,791	20,000	.....	105	.....	2,440	4,031	11,308	.....	5,500
	45	Lusaypore	6,596	6,792	.....	52	.....	639	820	2,399	38	276
	46	Kandi	225	4,963	.....	81	.....	602	861	2,718	.....	.....
Total			32,110	50,948	.....	409	.....	6,194	12,039	21,408	85	5,076
Divisional Total			60,540	1,64,100	.....	7,448	.....	14,018	17,538	82,708	179	8,076
RAJSHAHY AND COCH BEHAR DIVISION.												
Rajshahy	47	Dinagore	5,330	12,308	.....	945	.....	.....	4,040	2,862	.....	.....
	48	Natore	5,611	6,385	.....	1,373	.....	.....	380	2,001	.....	.....
	49	Purnia	1,464	8,344	.....	780	.....	.....	318	2,138	.....	.....
	50	Borsjunge	2,398	7,094	.....	800	.....	.....	298	8,101	.....	.....
Total			8,742	15,448	.....	1,899	.....	.....	616	5,239	.....	.....
Rajshahy	51	Bora	2,862	4,300	.....	530	.....	.....	341	1,910	.....	.....
	52	Sherepore	144	8,707	.....	359	.....	.....	145	1,108	.....	.....
Total			3,006	7,947	.....	889	.....	.....	486	5,051	.....	.....
Rajshahy	53	Rungpore	7,003	15,009	.....	1,467	.....	.....	2,754	2,138	.....	.....
	54	Rungpore	11,718	54,071	.....	6,253	.....	.....	6,305	14,739	.....	.....
Divisional Total			21,718	54,071	.....	6,253	.....	.....	6,305	14,739	.....	.....
DACA DIVISION.												
Dacca	55	Narainkunge and Muddun- gunge	5,180	7,900	.....	1,058	.....	.....	18	2,467	.....	.....
	56	Furzedpore	1,173	5,836	.....	1,227	.....	.....	835	1,054	.....	.....
Dacca	57	Furzedpore	708	5,967	.....	828	.....	.....	141	1,211	.....	.....
	58	Madarapore	1,878	5,938	.....	1,866	.....	.....	900	5,705	.....	.....
Total			8,761	29,601	.....	3,751	.....	.....	1,034	9,437	.....	.....

Municipalities in Bengal during the year 1878-79

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water supply.	Buildings.	Other public works, not included under the foregoing heads.	Sanitary and charitable establishments, almshouses, &c.	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
000	680	.....	701	130	180	.....	.....	6,302	153	
2,000	414	60	40	.....	.....	10,202	4,728	
631	56	85	94	.....	.....	8,703	323	
5,277	527	354	.....	.....	68	149	120	270	.....	.....	6,002	1,725	
6,612	827	5,446	.....	500	46	700	355	923	.....	.....	27,500	6,089	
708	168	.....	51	.....	842	.....	173	.....	.....	6,475	158	
.....	690	.....	60	.....	.....	2,978	615	
708	168	.....	51	.....	1,333	.....	233	.....	.....	9,460	773	
301	250	300	.....	4,092	157	
104	847	.....	182	275	196	132	74	.....	.....	3,152	740	
884	710	106	38	.....	.....	3,908	2,331	
300	402	.....	16	.....	.....	2,403	1,543	
300	845	138	.....	.....	2,551	1,131	
63	677	.....	16	.....	.....	1,620	1,239	
301	317	.....	182	275	1,375	655	272	.....	.....	18,713	7,999	
307	455	.....	.....	7,731	856	
1,000	119	570	218	838	.....	.....	10,353	6,012	
540	39	120	80	.....	.....	4,909	606	
.....	400	2,600	60	
2,207	119	408	333	1,351	.....	400	20,403	7,921	
11,400	827	3,053	.....	773	440	4,321	1,845	5,228	500	400	75,175	23,071	
3,803	1,304	.....	.....	.....	25	314	421	.....	.....	15,310	803	
3,091	50	.....	1,000	.....	1,003	500	315	.....	.....	20,211	609	
1,770	72	.....	.....	.....	140	37	300	.....	.....	5,002	303	
1,007	80	.....	.....	.....	161	.....	20	.....	.....	2,514	812	
1008	235	.....	.....	.....	63	.....	.....	2,449	943	
307	84	.....	.....	.....	34	159	106	.....	.....	3,650	2,784	
250	18	.....	.....	.....	81	.....	81	.....	.....	1,753	530	
308	1,578	.....	.....	.....	707	.....	731	.....	.....	1,138	529	
800	305	36	450	.....	.....	7,717	1,231	
1,000	363	50	450	.....	.....	2,780	4,002	
729	404	.....	474	.....	.....	1,120	2,021	
320	100	520	100	.....	.....	4,557	1,204	
511	10	.....	.....	.....	10	45	100	.....	.....	2,333	445	
790	100	.....	.....	.....	20	.....	120	.....	.....	4,257	977	
621	570	.....	.....	.....	.....	250	157	.....	.....	4,454	830	
704	309	.....	.....	.....	3,232	808	
751	41	.....	.....	1,010	1,016	
974	74	.....	.....	1,006	1,063	
390	25	.....	.....	1,361	1,221	
498	55	.....	.....	1,356	1,470	
20,300	95	4,234	.....	1,525	90	4,319	1,819	4,227	.....	.....	1,08,710	25,472	
803	33	295	304	.....	.....	5,702	260	
911	8	70	415	.....	.....	3,309	1,207	
156	115	.....	100	13	120	97	60	.....	.....	5,777	107	
634	14	300	83	.....	.....	2,043	810	
877	60	.....	.....	3,720	515	
1,063	18	.....	75	.....	.....	3,147	690	
4,540	116	.....	160	12	103	707	1,000	.....	.....	15,408	3,337	
6,012	808	.....	.....	.....	351	154	148	.....	.....	10,420	4,908	
3,008	271	.....	2,400	.....	820	1,100	104	.....	.....	34,001	16,760	
2,517	1,005	010	104	.....	.....	9,276	2,732	
742	250	.....	85	.....	.....	4,053	121	
15,900	110	850	.....	2,400	.....	2,400	3,250	420	.....	.....	61,816	24,721	
37,814	335	5,300	.....	4,005	61	7,007	4,708	5,650	.....	.....	1,90,509	51,030	
2,104	09	.....	.....	.....	.....	.....	.....	4,403	.....	.....	13,753	1,473	
2,610	90	90	62	.....	.....	7,428	2,408	
3,711	163	54	.....	.....	748	00	402	.....	.....	8,401	1,797	
1,763	740	.....	.....	.....	748	.....	207	.....	.....	7,566	2,600	
5,403	803	34	.....	.....	1,401	00	800	.....	.....	16,237	3,147	
1,293	84	.....	.....	.....	.....	120	.....	3	.....	.....	4,256	3,216	
375	390	220	3	.....	.....	2,506	318	
1,008	84	.....	.....	.....	.....	540	320	5	.....	.....	6,932	3,521	
3,270	5,255	.....	1,020	780	90	.....	305	.....	.....	10,207	5,425	
14,956	183	6,147	54	1,028	780	2,263	540	8,754	.....	.....	60,637	15,140	
3,080	844	300	640	.....	.....	7,003	8,478	
1,488	527	.....	.....	360	88	217	.....	.....	6,398	623	
840	110	84	65	.....	.....	2,079	678	
4,338	527	.....	.....	470	175	203	.....	.....	9,305	1,460	

(48)

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial No.	Name of Municipality.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of sales tax or income tax (if any) from the start of the fiscal year to the end of the fiscal year (if maintained).	Emergency contingencies and	Fees.	Registration of births and deaths.	Lighting.
DACCA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bakergunge	57	Borail	2,080	10,042	.....	1,135	.....	.....	590	2,275	.....	.....
	58	Nishtity	1,318	1,703	.....	236	.....	.....	72	486	.....	.....
	59	Jhalantia	619	1,640	.....	366	.....	.....	72	486	.....	.....
		Total	3,788	23,178	.....	1,671	.....	.....	734	5,068	.....	.....
Dharmahat	60	Nasrabad	60	5,591	.....	468	.....	.....	1,601	1,477	.....	.....
	61	Bastipore	273	848	.....	485	.....	.....	00	280	.....	.....
	62	Kishoreganj	179	8,808	.....	485	.....	.....	200	500	.....	.....
	63	Jamshil	360	3,908	.....	459	.....	.....	.....	.....	.....	.....
	64	Shorepore	1,005	2,909	.....	487	.....	.....	541	848	.....	.....
	65	Moolkagacha	179	5,556	.....	366	.....	.....	.....	608	.....	.....
		Total	2,470	29,461	.....	2,128	.....	.....	2,791	5,061	.....	.....
Upperah	66	Brahmanbaria	213	4,061	.....	867	.....	.....	103	5,061	.....	.....
		Divisional Total	15,308	54,670	.....	7,863	.....	.....	6,790	18,840	.....	.....
CHITTAGONG DIVISION.												
Chittagong	67	Ox's Bazar	234	2,363	.....	309	.....	.....	237	678	.....	.....
	68	Noakhali	868	8,101	.....	543	.....	.....	435	1,367	.....	.....
		Divisional Total	1,102	5,464	.....	851	.....	.....	672	1,945	.....	.....
PATNA DIVISION.												
Patna	69	Barh	2,406	5,886	.....	740	.....	.....	583	2,100	.....	.....
	70	Behar	6,454	14,843	.....	1,869	.....	.....	2,294	6,567	.....	.....
		Total	8,860	20,729	.....	2,599	.....	.....	5,816	8,717	.....	.....
Muzaffarpore	71	Jundhishpore	1,506	1,558	.....	253	.....	.....	86	801	.....	.....
	72	Buxar	301	4,508	.....	720	.....	.....	804	1,086	.....	.....
	73	Deonson	1,706	4,317	.....	767	.....	.....	937	1,567	.....	.....
	74	Samangan	6,171	7,009	.....	1,040	.....	.....	1,305	3,086	.....	.....
	75	Shubhash	357	1,716	.....	386	.....	.....	84	196	.....	.....
		Total	10,311	29,098	.....	5,044	.....	.....	84	5,376	.....	.....
Muzaffarpore	76	Hajipore	2,000	3,801	.....	669	.....	.....	237	2,546	.....	.....
	77	Lalspore	928	2,856	.....	432	.....	.....	242	1,316	.....	.....
		Total	2,928	7,007	.....	861	.....	.....	480	4,862	.....	.....
Bhagalpur	78	Rosabah	1,032	3,980	.....	473	.....	.....	80	186	.....	.....
	79	Mudhobuntee	5,173	3,803	.....	320	.....	.....	430	731	.....	.....
		Total	6,205	6,883	.....	793	.....	.....	335	917	.....	.....
Bhagalpur	80	Revelanaga	9,789	9,918	.....	804	.....	.....	408	1,042	.....	.....
	81	Sewan	2,024	3,881	.....	710	.....	.....	408	460	.....	.....
		Total	11,813	13,797	.....	1,514	.....	.....	408	1,502	.....	.....
Bhagalpur	82	Madhur	1,284	2,484	.....	318	.....	.....	86	330	.....	.....
	83	Betiah	8,496	7,443	.....	780	.....	.....	.....	508	.....	.....
		Total	9,780	9,927	.....	1,098	.....	.....	86	838	.....	.....
		Divisional Total	40,497	77,976	.....	1,023	.....	.....	1,180	10,000	.....	.....
BHAGULPORE DIVISION.												
Fergunnahs	84	Colgong	2,383	1,938	.....	408	.....	.....	195	608	.....	.....
	85	Deoghur	50	5,947	.....	86	.....	.....	363	1,105	.....	.....
Fergunnahs	86	Maidah	813	3,108	.....	83	.....	.....	846	198	.....	.....
	87	English Bazar	106	4,675	.....	84	.....	.....	386	474	.....	.....
		Total	618	6,844	.....	187	.....	.....	835	986	.....	.....
		Divisional Total	2,953	12,719	.....	590	.....	.....	887	4,118	.....	.....
ORISSA DIVISION.												
Orissa	88	Orissat	1,740	30,703	.....	718	.....	.....	1,800	4,006	.....	.....
	89	Orissat Unionment	1,331	1,903	.....	.....	.....	.....	383	1,495	.....	.....
	90	Jajpore	640	3,027	.....	591	.....	.....	349	749	.....	.....
	91	Kondapara	504	3,000	.....	877	.....	.....	811	775	.....	.....
		Total	4,595	46,633	.....	1,796	.....	.....	3,350	6,925	.....	.....
Orissa	92	Balasore	2,897	7,880	.....	130	.....	.....	977	266	.....	.....
		Divisional Total	7,492	46,603	.....	1,916	.....	.....	4,327	7,191	.....	.....
ORISSA NAAGPORA DIVISION.												
Orissa	93	Hamarbhang	2,048	5,888	.....	618	.....	.....	108	1,470	.....	.....
	94	Chutia	1,486	6,468	.....	471	.....	.....	.....	1,068	.....	.....
	95	Behak	735	2,898	.....	336	.....	.....	.....	618	.....	.....
		Total	4,269	15,254	.....	1,425	.....	.....	108	3,156	.....	.....
Orissa	96	Randhee	6,616	6,080	.....	941	.....	.....	1,025	1,893	.....	.....
Orissa	97	Chyabesee	862	2,450	.....	194	.....	.....	8	77	.....	.....
Orissa	98	Fardula	581	5,218	.....	60	.....	.....	464	1,199	.....	.....
		Divisional Total	12,765	28,836	.....	2,616	.....	.....	1,497	3,269	.....	.....
		GRAND TOTAL	1,91,461	5,37,313	.....	65,909	.....	.....	21,406	66,478	1,177	5,798

Municipalities in Bengal during the year 1878-79—continued.

16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	0	REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and public improvements.	Sanitary and charitable establishments (hospitals, dispensaries, &c.).	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
3,354				2,159	318	123	80	776			11,042	1,080					
837							52	146			1,272	1,400					
468							50	56			1,383	900					
4,197				2,169	318	123	130	985			13,376	2,926					
967		110			53	65	52				4,137	491					
150					119	12	12				440	401					
3,387			105	75	370	13	80	14			2,337	319					
3,000				11	70		48	60			3,904	371					
376		87			900		450				6,371	308					
7,000		147	170	86	1,303	327	662	87			20,743	2,008					
519		75			275	130		45			4,964	330					
16,134		517	603	2,345	1,306	1,344	1,355	2,046			60,733	12,032					
281		4			208	104	90	44			2,070	430					
79					202	849	39	237			3,457	1,097					
400		6			405	364	95	301			5,127	1,025					
1,600	32					60	180	300			5,714	2,610					
2,240				100	1,007	1,034	1,400	48			17,949	3,968					
4,340	32			100	1,007	1,114	1,590	408			33,463	5,084					
60						131		1,027			2,187	2,187					
162		152		85		315	190	104			6,226	970					
486		82		200	5	40	85	309			4,906	1,673					
1,381	100	1,381	1,630	859	134	461	473	80	435		12,550	1,082					
16			4			98	48	18	53		1,098	256					
5,001	150	2,006	1,034	694	130	925	624	220	304	328	26,451	5,975					
900				30		190	60	60			4,116	1,418					
300						190	60	100			2,913	1,568					
900				30		240	60	160			7,030	2,083					
2,403						160		74			2,808	2,036					
2,403			14	170		48	60				5,714	3,373					
2,403			14	170		197	60	246			5,272	3,306					
875	413				258	978	542	31			7,958	11,846					
328		56				610	260	21			4,080	1,700					
899	413	56			326	1,090	782	52			11,944	15,613					
178	323	48		139		100	60	22			2,655	1,033					
5,079		1,732				330					11,210	63					
8,907	323	1,776		129		330	00	32			13,965	1,690					
17,406	908	3,929	1,048	1,429	3,004	4,302	3,108	1,190	304	026	69,326	35,239					
1,400						200		42			2,840	1,308					
628	43	46	50			90	30	364			3,201	646					
955		100				220	31	10			1,989	635					
1,023		60				225	105	68			4,308	412					
1,387		100				678	165	79			6,387	1,106					
3,313	43	316	30			633	216	600			12,538	3,119					
6,338	170	476		1,400	83	636		1,414	3,496	1,158	25,095	5,936					
537		118			192			107		47	3,600	1,336					
1,345	31	30		40	30	635	68	100			3,307	590					
3,167	301	713		1,040	333	1,318	108	1,310	3,495	1,303	36,828	8,002					
2,320				50		40		1,000			8,711	1,475					
11,487	301	712		1,000	333	1,368	168	3,415	3,495	1,305	45,537	10,168					
1,320				200	616	300		315			6,320	4,110					
1,990				125		180	190	120		145	5,467	1,709					
37						300		69			5,507	754					
3,607				380	316	730	180	633		645	14,344	3,683					
3,983				1,311		100	100	104			8,980	2,507					
567					28	120		180			1,901	1,197					
385		10		648	76	135		276		300	4,074	1,088					
6,494		10		3,181	664	1,045	280	831		945	20,198	9,873					
1,10,360	1,327	30,407	1,000	12,799	6,403	24,097	11,703	23,311	4,000	3,975	6,94,545	1,64,261					

FORM No. I.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any special from that of the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Expenditure.
												Lighting.
BURDWAN DIVISION.												
	1	Petrochahr	1,547	1,492	.....	816	.....	.....	.....	933	.....	.....
	2	Samanuokhi	2,016	2,511	.....	300	.....	.....	64	1,671	.....	.....
	3	Jahanabad	599	2,043	.....	190	.....	.....	80	933	.....	.....
	4	Bally	477	1,554	.....	150	.....	.....	291	809	.....	.....
	5	Koerungo	399	301	.....	60	.....	.....	109	118	.....	.....
	6	Bhanuwar	1,208	1,025	.....	108	.....	.....	401	1,074	.....	.....
	7	Kotalpore	949	1,063	.....	81	.....	.....	335	569	.....	.....
		Total	7,216	11,346	.....	1,209	.....	1,410	240	6,080	.....	.....
	8	Joypore	615	210	.....	.....	.....	.....	.....	230	.....	.....
	9	Mugrah	354	556	.....	72	.....	.....	.....	327	.....	.....
	10	Pandooch	1,602	1,351	.....	205	.....	.....	.....	885	.....	.....
	11	Gontipara	3,040	1,151	.....	109	.....	.....	.....	683	.....	.....
	12	Ballaighurh	.....	3,708	.....	400	.....	.....	.....	2,445	.....	.....
		Total	5,192	6,580	.....	847	.....	.....	.....	4,089	.....	.....
	13	Khasakool	4,543	1,311	.....	291	.....	.....	.....	442	.....	.....
		Divisional Total	17,464	19,006	.....	2,947	.....	1,410	240	10,541	.....	.....
PRESIDENCY DIVISION.												
	14	Baruckpore Cantonment	.....	2,188	.....	.....	.....	180	3,588	1,678	.....	.....
	15	Dum-Dum ditto	.....	1,390	.....	.....	.....	84	2,945	537	.....	.....
		Total	.....	3,578	.....	.....	.....	264	6,533	2,215	.....	.....
	16	Chodda	1,482	2,804	.....	428	.....	.....	104	1,573	.....	.....
	17	Jagooly	958	821	.....	163	.....	.....	.....	192	.....	.....
		Total	2,440	3,625	.....	596	.....	.....	104	1,765	.....	.....
	18	Kotechandpore	1,616	1,907	.....	954	.....	.....	119	1,298	.....	.....
	19	Kashubpore	1,307	678	.....	305	.....	.....	.....	524	.....	.....
		Total	2,923	2,585	.....	466	.....	.....	119	1,822	.....	.....
	20	Berhampore Cantonment	658	1,563	.....	.....	.....	50	34	637	.....	.....
		Divisional Total	6,514	17,331	.....	1,039	.....	314	7,671	6,409	.....	.....
RAJSHAHY AND COCH BEHAR DIVISION.												
	21	Jalpihpore	469	1,034	.....	249	.....	.....	538	1,024	.....	.....
DACCA DIVISION.												
	22	Manickgungo	922	3,348	.....	608	.....	.....	294	2,550	.....	.....
	23	Syrdpore	1,833	2,304	.....	217	.....	.....	.....	3,525	.....	.....
	24	Pererhpore	106	2,167	.....	225	.....	.....	37	1,373	.....	.....
	25	Bowdli	154	970	.....	128	.....	.....	.....	432	.....	.....
	26	Dackergunge	108	2,848	.....	276	.....	.....	.....	994	.....	.....
		Total	2,494	6,539	.....	636	.....	.....	87	2,798	.....	.....
	27	Tungul	685	8,377	.....	290	.....	.....	11	1,673	.....	.....
		Divisional Total	3,088	16,703	.....	1,761	.....	.....	252	8,545	.....	.....
FATMA DIVISION.												
	28	Khasaul	1,471	2,270	.....	318	.....	.....	274	1,312	.....	.....
	29	Mumair	703	1,558	.....	269	.....	.....	108	896	.....	.....
	30	Dinapore Nizamut	4,968	7,862	.....	.....	.....	.....	1,001	3,585	.....	.....
	31	Nahomulpore	1,429	1,714	.....	84	.....	.....	13	1,575	.....	.....
	32	Dyutpore	459	1,123	.....	119	.....	.....	170	763	.....	.....
	33	Futwa	1,041	2,045	.....	611	.....	.....	405	1,466	.....	.....
	34	Mohamrah	2,030	2,878	.....	460	.....	.....	55	2,007	.....	.....
	35	Dinapore Cantonment	708	1,173	.....	888	.....	.....	2,446	3,851	.....	.....
	36	Nowadah	5,566	1,168	.....	201	.....	.....	100	735	.....	.....
		Total	16,720	36,078	.....	3,127	.....	.....	5,607	16,301	.....	.....
	37	Tekari	5,014	1,805	.....	5	.....	.....	180	114	1,106	.....
	38	Dacodungar	1,638	2,307	.....	5	.....	.....	217	1,303	.....	.....
	39	Jahanabad	916	1,343	.....	.....	.....	.....	136	72	865	.....
	40	Nowadah	410	803	.....	5	.....	.....	144	494	.....	.....
	41	Binah	61	1,270	.....	5	.....	.....	73	46	.....	.....
	42	Bajowli	540	551	.....	5	.....	.....	15	340	.....	.....
	43	Shergobilly	1,030	1,248	.....	5	.....	.....	294	73	940	.....
	44	Futoshpore	978	610	.....	5	.....	.....	130	73	341	.....
	45	Aurangabad	1,117	897	.....	5	.....	.....	108	89	586	.....
	46	Olva	387	878	.....	5	.....	.....	88	58	369	.....
	47	Nahinlugger	806	868	.....	5	.....	.....	88	80	352	.....
		Total	11,088	11,916	.....	85	.....	1,374	978	7,081	188	.....

of Unions in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
EXPENDITURE.													
Construction and maintenance roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and improvements.	Sanitary and charitable establishments (bazaars, hospitals, dispensaries, vaccination, &c.)	Education, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
500		10						33			1,171	1,688	
								52			2,147	3,835	
											1,037	694	
100											1,070	761	
											267	313	
											1,967	1,616	
											1,146	566	
600		10						81			4,702	8,490	
						200					450	223	
86								39			215	371	
627								40			1,566	1,970	
56								230			974	1,262	
523								245			3,359	3,469	
1,615								415			6,304	5,637	
2,500								5			3,325	2,519	
6,125		10				300		629			10,761	17,300	
153								69			5,892	-3,754	
	52										3,684	-2,437	
166	63							13			9,550	-6,252	
1,625								228			3,973	404	
153								56			1,400	379	
2,300								327			5,381	774	
850								4			2,425	1,187	
108											814	1,161	
133								6			3,459	2,358	
497								628			1,708	740	
4,923	6	52						924			10,826	3,861	
													- 6,222
								57			1,489	215	
						30		41			3,442	808	
								73			2,223	1,223	
						50					1,082	611	
								17		275	882	142	
								35			1,260	1,901	
						80		43		373	3,478	2,154	
1,154								25			3,723	747	
1,134								20			3,723	747	
						50	30	25	181		276	12,403	4,973
											1,806	1,358	
3,376	358					303					1,515	216	
700											8,450	3,001	
30											2,172	170	
80											1,108	778	
											3,228	1,560	
300	368					128	306	6,328			13,011	2,705	
50											1,100	1,400	
3,475	710					123	624	6,350			25,915	17,381	
							28				1,518	3,271	
100						9	24				1,085	2,211	
						30	34				1,379	800	
						30	39				801	608	
						30	33				915	408	
385						31	30				619	622	
						30	31				1,623	970	
						30	30				650	384	
30						30	30				741	1,273	
						30	30				450	616	
						30	30				450	1,427	
388						151	301				10,478	11,619	

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
District	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and incomes (if any special establishment is maintained, the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
PATNA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A	48	Chowma	301	530	.....	132	.....	.....	51	308	.....	.....
	49	Bhupore	21	879	.....	140	.....	.....	8	710	.....	.....
	50	Chowary	74	906	.....	362	.....	.....	111	387	.....	.....
	51	Seetapure	381	1,377	.....	246	.....	.....	282	698	.....	.....
	52	Johannabad	488	692	.....	108	.....	.....	80	361	.....	.....
	53	Chand	397	136	.....	37	.....	.....	.....	91	.....	.....
	54	Chynore	141	433	.....	79	.....	.....	.....	314	.....	.....
		Total	1,715	4,984	.....	1,041	.....	.....	407	2,752	.....	.....
Bhopore	55	Mohmar	409	1,232	.....	369	.....	.....	79	572	.....	.....
	56	Boetanurthee	1,097	2,065	.....	262	.....	.....	139	438	.....	.....
		Total	1,501	2,297	.....	411	.....	.....	218	1,004	.....	.....
		Divisional Total	31,016	55,673	.....	4,034	.....	1,374	6,760	27,198	183	.....
BHAGALPORE DIVISION.												
B	57	Kischnurthee	3,254	3,054	.....	.....	.....	300	458	2,191	.....	.....
		Kischnurthee	307	1,098	.....	.....	.....	139	.....	740	.....	.....
		Divisional Total	4,163	4,119	.....	.....	.....	439	458	2,937	.....	.....
ORISSA DIVISION.												
C	58	Pooree	7,123	9,337	.....	1,968	.....	.....	500	5,482	.....	.....
		Pooree	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
CHOTA NAGPORE DIVISION.												
D	59	Palkote	147	673	.....	105	.....	.....	.....	302	.....	.....
	60	Johardaga	337	869	.....	162	.....	.....	244	636	.....	.....
	61	Jarwa	1,040	2,947	.....	238	.....	.....	238	804	.....	.....
	62	Daranda	54	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total	1,758	3,082	.....	640	.....	.....	682	1,740	.....	.....
Bhojpur	63	Rosoonathpore	984	1,044	.....	42	.....	63	133	791	.....	13
	64	Manbazar	22	836	.....	30	.....	88	120	337	.....	.....
	65	Jhaidah	658	1,319	.....	42	.....	800	380	433	.....	.....
		Total	1,614	2,997	.....	114	.....	651	612	1,631	.....	12
		Divisional Total	3,372	6,079	.....	783	.....	431	1,244	3,573	.....	13
		GRAND TOTAL	72,086	1,33,570	.....	12,861	.....	3,940	17,077	63,647	183	12

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
District	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and incomes (if any special establishment is maintained, the head office is maintained).	Conservancy and cleansing.	Police.	Registration of births and deaths.	Lighting.
BHAGALPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bhojpur	1	Jamulpore	1,366	15,793	.....	1,822	.....	.....	4,117	2,607	.....	.....
	2	Sabalgunge	2,042	5,981	.....	85	.....	1,021	1,054	399	.....	.....
		Divisional Total	3,408	21,774	.....	1,907	.....	1,021	5,171	2,976	.....	.....

Unions in Bengal during the year 1878-79—continued.

[illegible]

of Stations in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and civilizable establishments (schools, houses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Expenditure of debt.	Total.	Credit balances at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,811	187	.....	.....	.....	.....	198	845	1,515	.....	.....	16,556	623
1,946	.....	217	.....	125	.....	60	.....	512	.....	.....	5,101	2,928
7,750	187	217	.....	128	.....	218	845	1,838	.....	.....	21,657	3,546

REMARKS.

FORM No II—Abstract Statement showing the Expenditure of all Classes

1	2	3	4	5	6	7	8	9	10	11	12	13
District.	Serial No.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and licenses (if any special license is levied from those of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	84,000	18,408	1,812	6,272	.....	2,790	17,500	24,819	78	1,416
Chandpur	1,050	1,440	.....	914	.....	.....	1,709	4,400	.....	.....
Medinipur	817	3,432	.....	280	.....	.....	908	1,617	.....	.....
Hooghly	9,792	38,914	.....	2,561	.....	864	3,024	12,564	297	601
Howrah	30,000	67,876	.....	1,800	.....	17,300	85,510	1,100	8,000	.....
.....	8,006	5,04,507	.....	19,548	.....	4,914	45,185	34,940	.....	30,001
Divisional Total			84,354	4,46,062	1,812	32,491	.....	10,329	84,857	1,10,090	428	38,627
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Calcutta	65,840	5,74,492	.....	47,470	.....	18,736	1,74,315	1,53,050	1,865	35,032
.....	22,707	61,013	.....	1,471	.....	4,812	23,070	916	.....	.....
.....	7,092	14,574	.....	1,918	.....	.....	907	5,700	.....	434
.....	23,170	28,531	.....	460	.....	8,184	19,000	22,185	35	2,073
Divisional Total			1,59,009	7,00,630	.....	50,379	.....	30,301	1,02,094	1,78,186	2,116	37,585
RAJSHAHY AND COOCH BEHAR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barisal	6,506	24,129	.....	1,808	.....	1,676	2,845	5,351	.....	.....
.....	100	17,454	448	1,091	.....	309	8,309	3,784	.....	.....
.....	3,350	12,506	.....	195	.....	.....	4,040	2,985	.....	.....
.....	5,745	13,442	.....	610	.....	.....	7,711	6,752	.....	.....
.....	1,136	7,347	.....	808	.....	.....	401	3,831	.....	.....
.....	7,063	13,000	.....	1,457	.....	.....	5,754	3,136	.....	.....
.....	408	1,636	.....	232	.....	.....	529	1,654	.....	.....
Divisional Total			25,361	1,70,900	448	8,880	.....	2,674	19,500	22,847	.....	.....
DAOGA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	29,452	1,06,400	703	10,232	.....	748	30,625	30,563	.....	1,133
.....	2,003	11,397	.....	2,072	.....	.....	966	4,090	.....	.....
.....	4,063	16,414	.....	2,727	.....	.....	771	5,754	.....	.....
.....	3,305	25,054	.....	2,412	.....	.....	3,892	1,901	22	.....
.....	1,077	11,793	.....	2,619	.....	.....	2,120	4,612	50	.....
Divisional Total			41,828	1,78,262	703	10,402	.....	748	38,314	41,873	52	1,182
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	870	26,470	.....	2,884	.....	.....	4,795	8,673	.....	.....
.....	988	3,100	.....	542	.....	.....	432	1,307	.....	.....
Divisional Total			1,858	27,570	.....	3,426	.....	.....	5,227	9,980	.....	.....
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	47,894	1,40,853	.....	12,057	.....	770	22,681	51,111	.....	5,190
.....	29,803	60,470	.....	2,172	.....	1,374	6,565	20,712	428	1,806
.....	17,221	40,780	109	3,307	.....	84	3,300	10,924	.....	.....
.....	19,072	40,437	.....	4,782	.....	469	6,668	12,340	.....	880
.....	19,114	38,491	.....	1,796	.....	1,246	3,053	10,673	.....	.....
.....	31,196	70,014	.....	2,419	.....	1,558	4,005	11,482	401	.....
.....	6,711	9,947	.....	1,375	.....	88	907	2,731	242	.....
Divisional Total			1,68,896	3,55,910	109	30,516	.....	6,851	48,010	1,25,798	1,590	7,960
BRASHPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	17,045	44,890	.....	4,250	.....	.....	10,304	10,393	.....	487
.....	2,537	35,876	.....	5,010	.....	708	5,100	9,530	.....	.....
.....	10,103	23,254	.....	1,674	.....	.....	1,972	9,628	.....	.....
.....	2,692	6,024	.....	316	.....	3,743	2,156	1,070	.....	.....
.....	618	6,544	.....	107	.....	825	885	5,790	.....	.....
Divisional Total			32,105	1,13,771	.....	9,095	.....	3,886	20,213	32,988	.....	487
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	4,806	40,023	.....	1,794	.....	2,859	6,000	7,975	.....	.....
.....	2,307	7,980	.....	130	.....	977	994	5,016	.....	.....
.....	7,183	8,507	.....	1,608	.....	.....	508	8,838	.....	.....
Divisional Total			14,325	56,540	.....	3,694	.....	3,836	7,140	15,622	.....	.....
CHOTA NAGPUR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	4,478	15,511	110	1,431	.....	106	3,830	4,681	237	.....
.....	5,274	9,362	.....	1,890	.....	.....	5,494	3,038	.....	.....
.....	562	2,406	.....	192	.....	.....	78	78	.....	.....
.....	2,405	4,216	80	174	.....	895	1,544	2,730	.....	38
Divisional Total			12,777	32,514	260	3,279	.....	1,011	7,000	11,474	297	88
GRAND TOTAL.			6,02,661	21,14,886	2,912	1,78,004	.....	55,237	4,52,942	5,46,450	4,103	97,028

Municipalities, Unions, and Stations in Bengal during the year 1878-79.

14	15	16	17	18	19	20	21	22	23	24	25	26
NOTE.												
Construction and maintenance of roads.	Waiting roads.	Drainage works.	Water-supply.	Buildings.	Other public works and other similar works.	Sanitary and charitable establishments (hospitals, houses, vaccination, &c.)	Education, science, and art.	Miscellaneous.	Contributions to local or provincial funds.	Repayment of debt.	Total.	Balance at close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,148	1,400	4,000	.....	.....	500	1,504	.....	855	8,000	.....	9,359	50,300
708	.....	100	.....	.....	31	1,033	.....	303	.....	.....	.....	9,359
301	.....	.....	.....	.....	.....	.....	.....	300	500	.....	.....	4,022
8,500	.....	1,000	.....	.....	781	1,000	.....	500	.....	.....	.....	82,027
10,000	.....	100	.....	.....	487	3,150	1,701	5,130	.....	400	1,01,000	30,470
20,010	10,000	2,000	.....	1,000	770	1,300	1,300	10,000	.....	.....	1,05,978	4,708
69,481	13,971	9,297	9	3,890	1,800	10,887	4,120	35,000	300	4,000	455,397	75,500
97,386	13,300	7,287	.....	1,800	80	9,000	5,000	40,100	.....	.....	5,00,000	55,404
20,100	800	800	.....	900	1,000	2,100	1,200	4,410	.....	.....	90,000	10,000
4,000	87	140	.....	10	2,400	2,400	.....	907	.....	.....	80,000	5,414
13,310	140	830	.....	.....	.....	.....	.....	.....	.....	.....	80,551	94,070
1,36,700	13,973	8,573	10	4,041	1,710	15,971	9,550	84,900	.....	.....	7,40,400	1,03,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-4,332
10,500	101	317	.....	.....	.....	190	284	300	.....	705	94,700	5,000
7,977	.....	900	60,511	12,754	573	1,735	000	3,000	.....	3,000	90,433	7,107
1,354	.....	.....	.....	.....	.....	4,000	.....	.....	.....	.....	35,700	5,000
5,400	.....	900	84	.....	.....	1,404	80	300	.....	.....	10,237	3,407
1,000	.....	.....	.....	.....	.....	540	230	5	.....	.....	0,000	3,331
8,070	.....	5,304	.....	1,400	700	70	.....	300	.....	.....	10,307	3,000
.....	.....	.....	.....	.....	.....	.....	.....	57	.....	.....	1,800	210
20,404	314	9,000	60,510	13,700	1,301	4,000	1,110	9,000	.....	3,700	1,70,233	30,000
11,304	140	.....	10,400	.....	7,570	4,854	300	5,770	.....	1,340	1,11,800	20,407
2,000	.....	.....	1,137	2,100	300	470	572	300	.....	.....	11,000	2,070
4,107	.....	.....	.....	800	100	100	100	1,000	.....	270	17,000	5,000
8,104	.....	107	100	80	1,300	2,000	000	110	.....	.....	24,000	3,000
3,400	801	70	100	.....	870	400	30	874	.....	.....	19,074	2,700
20,800	510	317	17,012	3,500	9,000	6,140	1,301	7,000	.....	1,001	1,70,374	40,700
8,701	.....	801	.....	1,000	300	800	100	840	.....	.....	24,000	707
70	.....	.....	.....	300	240	240	30	257	.....	.....	.....	1,007
8,810	.....	801	.....	1,000	400	700	104	1,100	.....	.....	27,470	1,804
80,500	7,400	2,000	.....	1,070	1,700	4,017	2,800	10,300	.....	.....	1,07,010	30,000
4,100	100	300	.....	800	101	1,007	001	1,007	.....	.....	41,770	40,000
8,500	010	2,000	1,070	904	000	1,104	730	2,070	304	1,100	40,220	10,000
11,070	2,100	.....	.....	501	60	900	300	700	.....	.....	40,540	10,100
5,000	1,107	701	100	300	300	300	710	.....	.....	.....	20,001	10,700
6,700	8,000	1,000	.....	900	300	2,000	900	140	.....	.....	35,070	30,404
5,007	300	1,770	.....	100	.....	300	60	60	.....	.....	15,000	1,000
60,107	14,504	8,300	1,104	4,470	8,000	9,700	5,000	10,547	304	1,100	3,00,570	1,00,217
16,304	107	.....	.....	800	1,300	1,000	810	3,300	.....	.....	40,000	17,377
10,100	.....	.....	.....	.....	.....	700	300	1,070	.....	.....	.....	2,000
3,000	.....	1,004	100	.....	.....	140	80	700	.....	.....	21,010	11,110
3,070	40	300	80	100	.....	100	30	000	.....	.....	8,000	1,000
1,007	.....	100	.....	.....	.....	570	100	70	.....	.....	6,007	1,100
37,000	170	5,300	104	1,070	1,300	5,304	1,010	0,000	.....	.....	1,20,101	35,001
6,107	301	710	.....	1,000	300	1,010	100	1,010	8,400	1,000	30,000	8,000
3,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,711	1,470
3,004	.....	.....	.....	840	.....	.....	.....	300	.....	.....	11,004	5,000
14,401	301	710	.....	1,000	300	1,000	100	3,004	8,400	1,000	87,001	15,074
8,007	.....	.....	.....	800	810	700	100	400	.....	640	14,401	3,000
3,000	.....	.....	.....	.....	1,074	100	100	500	.....	.....	10,004	6,000
647	.....	.....	.....	.....	00	100	100	100	.....	.....	1,001	1,107
000	.....	10	.....	640	701	100	.....	304	.....	800	8,411	2,000
7,404	.....	10	.....	2,101	1,100	1,000	300	1,000	.....	840	87,000	11,001
4,00,017	40,100	37,004	60,004	80,000	90,001	90,010	80,001	1,00,000	4,000	10,000	31,00,000	4,00,000

REMARK

*Abstract of Form No. II, giving the Provincial Totals for each column, from 1 to 24,
for the year 1876-79.*

	Ra.
Balance from previous year	5,02,951
Incomes during the year	21,14,324
Interest on debt	2,912
Head office establishment	1,73,504
Collection of octroi	Nil.
Collection of other taxes and sources of income	53,227
Conservancy and cleansing	4,22,942
Police	5,46,430
Registration of births and deaths	4,103
Lighting	87,982
Construction and maintenance of roads	4,34,817
Watering roads	42,192
Drainage works	37,254
Water-supply	65,624
Buildings	34,989
Other public works, including gardens and similar improvements	20,291
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	53,319
Education, Science, and Art	24,401
Miscellaneous	1,34,708
Contributions to local or provincial funds	4,006
Repayment of debt	12,652
Total	21,54,403
Balance at the close of the year—	
Credit balance	4,69,594
Debit ditto	—6,222

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1879-80.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1880.

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1879-80.



No 144.

FROM COLMAN MACAULAY, Esq.,

Offy. Secretary to the Government of Bengal;

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME, REVENUE, AND AGRICULTURAL DEPARTMENT.

Calcutta, { *dated the 23rd February* } 1881.
 { *issued* *February* }

MEDICAL AND MUNICIPAL
DEPARTMENT.
MUNICIPAL.

SIR,

WITH reference to the resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1879-80, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

CALCUTTA.

2. *Election of Commissioners*.—Three years having expired from the date of the first election of Commissioners under the existing Act, a new election was held in October 1879. The result showed that the people do not take any general interest in the exercise of the Municipal franchise. The number of persons registered as qualified to vote was 7,004 against 4,094 in 1870, but it was still small in proportion to the number of persons qualified to vote. Of the total number registered, 6,025 were Hindus, 604 were Mahomedans, and 375 belonged to other races. According to the last census Calcutta contained 278,224 Hindus, 123,556 Mahomedans, and 27,755 persons belonging to other races. Only 5,083 voted against 4,158 in 1870, while in six wards, out of the 18, the number actually showed a decrease. In only three wards did more than 500 persons vote, while in nine the number was less than 250, and in four less than 100. Of the 48 Commissioners, 11 were elected by less than 100 votes each and 23 by less than 200, while only five polled more than 500 votes. In ward No. 18 only nine persons voted for the election of two Commissioners.

3. *Municipal organisation*.—The general committee, known as the Town Council, was during the year under report reduced to more moderate

dimensionous, though for a working sub-committee it is still unduly large. There were twelve sub-committees to dispose of, or report on, special subjects; but it appears that such committees as the Tank Committee and the Committee for the Improvement of Bustees, two of the most important committees, did not hold more than one meeting each. The law requires that there shall be one ordinary meeting of the Commissioners in each month if there is any general business for disposal. During the year only one ordinary meeting was held. There were, however, four quarterly, ten special general, and four special meetings. Altogether 22 Commissioners attended more than 30 general or committee meetings, and of these five attended more than 50. A considerable number of Commissioners, elected and nominated, were in office for less than twelve months of the year; and it is difficult to judge of the amount of interest taken by them in the administration of the municipality; but of the Commissioners who had held office before, and were re-elected, no less than four attended only five and three only eight meetings, general or committee, during the twelve months.

4. *Liabilities of the Municipality.*—The municipal loan debt stood thus on 31st December 1878:—

		Rs.	A.	P.
To Government	Water-supply loan at 4 per cent....	52,00,000	0	0
	Ditto ditto „ 4½ „ ...	5,56,000	0	0
	Drainage ditto „ 4½ „ ...	24,59,400	0	0
	Market ditto „ 4½ „ ...	11,77,330	2	2
	Office ditto „ 4½ „ ...	1,30,000	0	0
Total		95,22,730	2	2
To Public	Debentures at 6 per cent. ...	54,99,600	0	0
	Ditto „ 5 „ ...	6,50,000	0	0
Total		61,49,600	0	0
GRAND TOTAL		1,56,72,330	2	2

An important concession was offered by the Government of India, and accepted by the Commissioners during the year, under which the liabilities of the municipality to Government were consolidated into one loan, to be discharged, after surrender of the Sinking Fund on the Government loans, in sixty equal half-yearly payments. The Government of India consented to take over the Sinking Fund at the market rate of the securities on 1st January 1879, the date of adjustment. On this date the principal outstanding on the Government books (a sum of Rs. 2,340-0-9 on account of the instalment of the market loan due in 1878 being adjusted) was Rs. 95,20,384-1-5. The value of the Sinking Fund surrendered on that date was Rs. 16,89,184-7-2. The balance outstanding on 1st January 1879 was therefore Rs. 78,31,199-10-3, and the Accountant-General has completed arrangements for adjusting this consolidated loan in accordance with the terms proposed by the Government of India. This measure is one of great importance to the municipality. It has diminished its yearly contributions by more than a lakh and a quarter of rupees; and by lengthening the period for the extinction of the municipal liabilities to Government, it relieves the present rate-payers of an unduly heavy share in the cost of permanent improvements to the town.

5. The debenture loan was increased by six lakhs of rupees during the year, of which four lakhs were required for the construction of drainage works and two lakhs for increasing the water-supply. The loan at 5 per cent. was floated in June, when money was dear and the price of Government securities was low. Under the circumstances the result was fair. The Bank of Bengal took up Rs. 5,08,000 at Rs. 99·4, the balance, Rs. 92,000, having been taken up in small sums at par, or a little above it. At the close of the year therefore the debenture loan stood thus—

		Rs.
At 6 per cent.	...	54,99,600
At 5 „	...	12,50,000
Total	...	67,49,600

The Sinking Fund against this stood at Rs. 15,69,145-6-2 on 31st December 1879.

6. *Finances of the Municipality.*—The financial position of the municipality at the close of 1878 was most unsatisfactory. The balance at its credit, exclusive of the value of stores in stock, was Rs. 1,88,457-14, while the liabilities still to be discharged amounted to Rs. 4,73,531. In view of this deficit, the Commissioners raised the house-rate for 1879 from 9 per cent. to the full rate of 10 per cent., and raised the water-rate from 3½ to 3¾ per cent. The budget was framed for an income of Rs. 32,60,752 against Rs. 25,86,628 in 1878. The expenditure was estimated at Rs. 33,59,204 against Rs. 29,30,211 in the previous year. The result has been that equilibrium has been more than secured, and that the year 1879 closed with a credit balance, exclusive of the value of stores, of Rs. 6,65,460.

7. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1879-80 as compared with that of the previous year:—

ITEMS OF INCOME.	Income during 1878-79.	Income during 1879-80.
	Rs.	Rs.
House-rate	9,90,612	13,10,406
Police-rate	2,36,786	2,91,253
Lighting-rate	2,10,227	2,52,097
Water-rate	3,74,958	4,59,362
Receipts from licenses on trades and professions	2,13,104	2,78,586
Carriage and horse tax	1,65,112	1,70,894
Rents of houses, gardens, and markets	1,42,748	1,44,849
Fines and penalties	20,760	38,704
Miscellaneous	2,85,324	2,03,126
Payments for municipal services rendered to individuals	2,50,209	2,84,064
Total	28,98,840	34,33,400

The total income during 1879-80 was therefore Rs. 34,33,400, and as the balance at the close of the previous financial year amounted to Rs. 8,13,317, the amount available for expenditure was Rs. 42,46,717.

8. *Expenditure.*—The following statement shows the expenditure of the municipality under the different revenue accounts as compared with the sum expended in the previous year:—

ITEMS OF EXPENDITURE.	Expenditure during 1878-79.	Expenditure during 1879-80.
	Rs.	Rs.
Interest on debt	5,71,136	9,09,651
Head office establishment	1,96,647	1,79,845
Collection of rates	44,570	60,363
Conservancy and cleansing	2,29,644	1,96,466
Police	2,35,463	3,01,132
Registration of births and deaths	4,283	3,294
Lighting	2,37,856	2,71,189
Construction and maintenance of roads	3,00,110	3,80,391
Watering roads	27,588	47,681
Drainage working expenses	71,323	47,809
Water supply	1,98,991	2,03,560
Buildings, Repair of	13,923	7,959
Other works of public utility	6,494	6,688
Sanitary and charitable establishments	1,82,668	2,77,206
Miscellaneous	1,03,574	1,19,065
Repayment of debt	3,02,932	2,67,499
Total	27,27,201	32,79,807

The balance remaining in hand at the close of the year was Rs. 9,66,910. At the close of the year 1879 bills for no less than Rs. 6,75,939 were lying unrealized in the hands of the different responsible officers. A sub-committee, however, has been appointed to investigate the matter; a special establishment has been employed to work off the arrears, and care will be taken in future to

distinguish between the arrears of each current year and those of the previous years.

9. *Assessment*.—The assessment of ward No. 5 and of a part of ward No. 4 was revised during the year 1879. The result was a net increase of Rs. 2,80,000 in the annual valuation of the premises concerned. This represented, on the house, water, police, and lighting rates charged during the year, an increase of Rs. 12,688 in the demand.

10. *License Department*.—The licenses issued by the Corporation during the year numbered 27,759 against 26,626 in 1878. There was an increase of 18 in joint-stock companies, and consequently an increase of nearly Rs. 1,800 in the receipts under the first class. Merchants, agents, &c., numbered 1,281 against 1,450 in 1878; barristers, attorneys, and pleaders of the High Court were 199 against 208; while inferior legal practitioners showed an increase from 127 to 137. There was an increase from 10 to 14 in the number of surgeons, and from 121 to 139 in that of inferior medical practitioners. The receipts were Rs. 2,55,823 against Rs. 2,55,127 in 1878.

11. *Tramway*.—The Commissioners arranged during the year for a complete system of tramways for the town, and an Act was passed to give them the necessary powers and to regulate the proceedings. The tramway will converge along the principal lines of traffic in the town to a circular tramway passing round Fairlie Place, Strand Road, Koila Ghat Street, and Clive Street. The grantees are bound under penalty to construct in three years six miles of tramway on the metro-gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be agreed on. The yearly rent will be Rs. 3,000 for each mile of double line and Rs. 2,000 for each mile of single line, rising gradually in 21 years to Rs. 4,000 and Rs. 3,000 respectively. After 21 years, and at the end of every seven years subsequently, the Corporation will have the right of purchase at 1½ of the invested capital.

12. *Water-supply*.—The question of the extension of the water-supply was under the consideration of a special committee during the year. The committee's report, however, did not meet with the approval of the Commissioners, and the matter was sent back for consideration by an enlarged committee. But as a great waste of time had been allowed to occur in this most important matter, the Government pressed upon the Commissioners the necessity of coming to some decision without further delay. Sanction has since been given to a proposal of the Commissioners to lay an independent main between Tullah and Wellington Square. The effect of this will be to save half a million of gallons at present wasted every night, and the work can be carried out without prejudice to any scheme for extension which may be ultimately adopted. The average daily supply of filtered water during the year was 7,464,159 gallons against 7,260,320 in 1878 and 6,719,266 in 1877. The supply of water, however, is quite insufficient for the wants of the town; and seeing how much the sanitary condition of Calcutta must be affected by the sanitary condition of its suburbs, the Lieutenant-Governor has suggested to the Commissioners of the Town of Calcutta that they should place themselves in communication with the Municipality of the Suburbs with the view of extending the water-supply to the more thickly-populated parts of the suburbs, some of which are in the immediate neighbourhood of the municipal water-pipes. It is of the utmost importance to the well-being of the town and its environs that the Commissioners should construct a new 62 inch conduit from Pulta whereby the daily supply of filtered water will be increased by at least twelve millions gallons; and, on the understanding that this work will be undertaken, the Lieutenant-Governor proposes to amend the law so as to reduce the sinking fund contribution on the necessary loan from 2 to 1 per cent. He would also extend this privilege to future loans for drainage works. These works are of a permanent nature, and it is not fair that the cost of providing them should fall exclusively on the present generation of rate-payers.

13. *Vital Statistics*.—The recorded birth-rate of the year was 14·9 per mille against 13·7, the average of the previous ten years. Registration, however, was admittedly extremely imperfect before 1875, when the rate rose to 16·2 from 10·8 in 1874. In 1876 and 1877 it was 17·3, and in 1878, 16·1. It seems quite clear that there was a relaxation last year

in the efforts to secure accurate birth statistics. During the first eight months the number of births recorded in each month was markedly less than the figures for the corresponding period of 1878. In the last four there was an improvement, but only in comparison with 1878; for, except in December, the number was generally much smaller than that recorded in the last four months of 1875, 1876, and 1877. Such improvement as occurred is attributed to the co-operation of the Conservancy Department. This department will continue to render assistance, and arrangements have also been made to organize a special registering establishment. The Health Officer correctly points out that more perfect registration of births will be essential to the successful working of the compulsory vaccination law. The birth rate of Calcutta is always low in comparison with that of other large cities, but there can be little doubt that the rate recorded for 1879 was considerably below the true rate.

14. The death-rate was 30·3 per mille against 28·5, the mean of the previous ten years. In mortuary statistics, as in those of birth, there has been an improvement since 1875, and there is no reason to doubt that the returns of deaths are now fairly accurate. The rate was lower than in any of the previous four years, with the exception of 1876. The series runs thus: 1875, 52·7; 1876, 30·1; 1877, 31·9; 1878, 33·1; 1879, 30·3. The mortality among the different races is shown in the following table:—

RATIO OF DEATHS PER 1,000 OF POPULATION.			
	Male.	Female.	Combined.
Non-Asiatics	25·5	14·2	22·1
Mixed races	49·6	49·0	49·3
Hindus	27·4	35·5	30·3
Mahomedans	25·3	43·3	30·4

These figures are in striking accord with those of previous years. The mixed races, the most stable portion of the population, as usual, head the list. Among non-Asiatics, Hindus and Mahomedans, the number of males greatly exceeds the number of females; but among the two latter, the male population is much less stable than the female. A large proportion of the men are only temporarily employed in Calcutta, and in cases of illness they go to their homes. Hence, while among non-Asiatics the ratio of male deaths considerably exceeds that of female deaths, among Hindus and Mahomedans the proportion is invariably reversed. There can be little doubt that the native death-rate is quite 50 per mille.

15. The mortality among Europeans residing under ordinary conditions in Calcutta is considerably less than that given above. If the European community is divided into the three great classes of which it is composed, the true death-rate is seen to be much lower:—

	Males.	Females.	Total.	Ratio per 1,000.
Persons falling sick on ship-board ...	77	2	79	49·3
Residents of Fort William ...	8	6	14	10·2
Other European residents ...	82	32	114	17·9
Total ...	167	40	207	22·1

It is no doubt true, as the Health Officer observes, that "the population is peculiar in being mostly an adult population, containing few children and hardly any aged persons." It is also true that many leave Calcutta on being attacked with serious illness, and many more obtain a return of health by a change of air; while, on the other hand, some come to Calcutta from the interior to die. But it must not be overlooked that, if Calcutta contains few aged Europeans, it also contains few of the ages between 10 and 20, when mortality, according to English statistics, is lowest. After allowance is made for all the peculiarities of the case, there can be no doubt that for Europeans living under ordinary conditions Calcutta is decidedly healthy.

16. The death-rate among infants was, as usual, deplorably high, 441·4 per mille. The preponderance of death from nervous diseases over those from febrile or intestinal disorders was very marked. Deaths from tetanus and convulsions numbered 1,140, against 371 from fevers and 100 from bowel-complaints. There can be no doubt that this frightful mortality is in great part due to the unhealthiness of lying-in-rooms under the native system of treatment.

17. In respect of mortality, from the chief diseases the health of the town of Calcutta during the year 1879 compared very favourably with 1878, and favourably with 1877, except in regard to small-pox, as will be seen from the following table:—

	1877.	1878.	1879.
Cholera	1,418	1,338	1,186
Diarrhoea and dysentery	1,688	2,010	1,516
Fevers	5,151	6,086	4,796
Small-pox	67	1,495	772

It is satisfactory to note that the number of deaths from cholera was lower than in any year since 1873. The number of deaths from fevers showed a considerable decline in the last two months of the year, generally the most fatal period. This is attributed in part to the small rainfall, and consequently decreased humidity of the soil, and in part to the reduction in the price of food. It is also pointed out that there was a corresponding reduction in the mortality from fever in the suburbs. A comparison of the mortality from small-pox in 1879 with that in 1878 shows the gradual decline of an epidemic outbreak. Only two deaths were registered in the last four months of the year. Of the total number of deaths from this cause, nearly 9 per cent. were those of infants under one year of age, while nearly one-third of the total mortality occurred among children under five years of age. The introduction of the law for compulsory vaccination will, it is hoped, bring about a great improvement in this respect. The Health Officer alludes to the affection apparently identical with that known as Beriberi in Madras and Ceylon; but as the investigations connected with it have chiefly been made during the year 1880, a detailed account of them has been reserved for the next report. The disease appeared in the southern suburbs in the rainy season of 1877 and in the southern and eastern suburbs in the latter part of 1878. In November and December 1879 it appeared in the same places and in adjoining portions of Calcutta.

18. *Bustee improvement and reclamation of tanks.*—Very little was done during the year under report towards the reclamation of foul tanks and the improvement of bustees. Some roads were driven through parts of certain bustees, and a small portion of the bustee area was thus brought into connection with the drainage system; five filthy tanks were filled up; some open drains were sewered; 189 persons were induced to pay Rs. 533 for having their lands cleansed by the Conservancy Department; and 184 persons were fined small sums for persistently keeping their land in a filthy state.

The Lieutenant-Governor in reviewing the Annual Administration Report of the Municipality remarked upon the very unsatisfactory outturn of work under this head, and drew the attention of the Commissioners to the inconsistency between their previous declarations of the extreme importance of pressing forward these measures, and the apathy displayed by them during the year in regard to sanitary reform. In regard to the improvement of bustees, the Commissioners remarked in their report that the law gives them no power to buy land for this purpose. It was pointed out to them, however, that section 280 empowers the Commissioners to require the owners or occupiers of huts, or the owner of the land in which the huts are built, to make such alterations as may be necessary to protect the public health from the effects of insufficient drainage, ventilation, or scavengering. Section 281 also enables them to require the owner of the land, not the owner or occupier of the hut, to bear the cost of the necessary improvements; and section 282 authorizes them to recover it by instalments, or, in cases of poverty, to pay the same out of the municipal fund. Enquiry was made whether any action had yet been taken under these sections of the Act, and the Commissioners were informed that the condition of the bustees and tanks in Calcutta is a reproach to all concerned in the administration of the city, and that the Government would insist on the adoption of persistent and definite measures to remove it. Special reports since received show that the Commissioners have now commenced to display greater energy in regard to the reclamation of tanks during the current year, and that though they have hitherto allowed the provisions of the law in regard to bustees to remain a dead letter, they are now alive to the necessity of enforcing them under pain of Government interference. In the amendment of the present law, now under consideration, it is proposed to give the Commissioners power to purchase *bustee* lands for reclamation. They will then be

able, after draining and improving the lands, either to erect houses upon them according to a standard plan or to dispose of them as building sites.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

19. The number of municipalities under Act V (B.C.) of 1876 was as follows:—

			1878-79.	1879-80.
First class municipalities	...	...	25	25
Second " "	...	...	98	99
Unions	...	...	66	67
Stations	...	...	2	2
Total	...	...	191	193

The town of Kurseong, in the district of Darjeeling, was during the year under report created a second class municipality. Two unions,—at Itanda in the sub-division of Bussorhat, in the district of 24-Pergunnahs, and at Daltongunge, in the district of Lohardugga,—were constituted unions, while the union at Palkote, in Lohardugga, was abolished.

Proposals were made to constitute Bhola, in Backergunge, a union, and Goalundo, in Furreedpore, a second class municipality. The first proposal has been abandoned on consideration: the second has since been carried into effect.

20. *Constitution of Committees.*—The constitution of the several municipal committees was as follows:—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
First class municipalities	198	184	201	202	171	164	318	312	486	476
Second " "	301	305	933	928	858	829	919	915	1,257	1,274
Unions	10	11	642	439	56	39	436	441	453	470
Stations	14	14	8	8	3	3	10	10	22	22
Total	523	614	1,794	1,727	558	556	1,669	1,687	2,227	2,242

Compared with the figures of the previous year, there was an increase of 15 in the total number of Municipal Commissioners. The number of European Commissioners shows a decrease from 523 in 1878-79 to 515; but the number of native Commissioners increased from 1,704 to 1,727. The number of official Commissioners fell from 558 in 1878-79 to 555 in 1879-80, while the number of non-official Commissioners rose from 1,669 to 1,637. The attendance of the Commissioners was on the whole satisfactory, and many evinced an active interest in the affairs of their respective municipalities.

21. *Election System.*—As in the previous year the elective system was confined to the three municipalities of Serampore, Burdwan, and Kishnaghur. In Serampore the system was reported not to have worked very satisfactorily, and objection was taken to some of the Commissioners who were elected during the year. The rules for the conduct of elections were accordingly revised during the year, and the following additional rules were passed defining the qualifications of voters and candidates for election:—

A voter must be a male rate-payer of full age, and must have paid house-rate on his own account to the amount of Rs. 4 for the year ending the 31st December next preceding the election.

A candidate for election must be a registered male rate-payer of full age, resident within the municipal limits, or within three miles thereof, who can read and write, and has never been convicted of a non-bailable offence. He must have paid house-rate on his own account to the amount of Rs. 10 for the year ending the 31st December next preceding the election.

The Magistrate and Chairman of the Municipality makes the following remarks on the working of the system in Burdwan:—"The elective system has now been in operation in this municipality for a period of four years, and appears to be gradually attaining popularity and favour with the townspeople. There has been an increase during each successive year in the number of voters attending the polling stations, the candidates themselves exercising every effort

to obtain a seat on the committee. The Municipal Commissioners greatly appreciate the dignity of their office, and have given evidence of their appreciation by a more regular attendance at meetings, and by the warm interest which they manifest in the administration of the affairs of the municipality."

22. *Ward Committees.*—In the municipalities where the elective system was in force, the Commissioners were elected by wards, and they supervised the conservancy and sanitation of their respective wards. In the Calcutta Suburban Municipality the ward system continued to work well, and new members were appointed. In Howrah also the Ward Commissioners took much interest in their work. In Patna, Gya, and Arrah the Ward Commissioners rendered excellent service in controlling and directing the conservancy establishment in the different sections. The municipality of Bhagulpore was roughly divided into sections, and each of these was placed in charge of a few Commissioners. The different Commissioners, under the orders of the Chairman, enquire into matters relating to the sections, and suggest orders, but they never meet as a collective body. In this municipality the system of referring important matters to sub-committees also prevails.

23. *Municipal Benches.*—As usual, benches of Magistrates sat in all the first class, and in many of the second class, municipalities for the disposal of cases under section 34 of Act V of 1861 for public and local nuisances, and under the Municipal Act for breaches of conservancy rules. The following table shows the work done by these benches:—

	UNDER SECTION 34, ACT V OF 1861. Cases cognizable under the Criminal Pro- cedure Code.	UNDER ACT V (B. C.) OF 1876. Cases non-cognis- able under the Criminal Pro- cedure Code.
Number of cases instituted during the year ...	11,735	7,448
Number of cases in which processes issued ...	.....	7,362
Number of cases in which convictions were obtained ...	10,439	.....
Number of persons against whom processes were issued ...	.....	8,982
Number of persons convicted ...	12,610	7,223

24. *Assessments.*—In the Burdwan Division revised assessments were made in the municipalities of Bishenpore, Kotrung, and Baidabatty. In Bishenpore the revision resulted in an increase of income. In Kotrung the revision did not come into effect during the year. In Baidabatty the only alteration was the addition of a few new houses to the list with a slight increase of income.

In the Presidency Division the assessment of holdings was revised during the year in the Ranaghat Municipality, and the proceedings resulted in an increase of Rs. 346 per annum to the municipal income.

In the Rajshahye and Cooch Behar Division the assessment of the house-tax in the Rampore Beaulah Municipality was revised during the year by punchayets appointed for the purpose. In the municipality of Bogra also the assessment was revised, and the revision resulted in an increase of Rs. 215. In Darjeeling the rate of house-tax was raised from 5 to 7½ per cent., and the income from this source was increased from Rs. 7,011 to Rs. 14,198.

In the Dacca Division a fresh assessment was made in the second class municipality of Jhallocatty, in the district of Backergunge, and the result is reported to be equitable and satisfactory to the assesses. A general revision of assessment was made of the holdings in the municipality of Nuseerabad, the head-quarters of the district of Mymensingh. As in the previous year, the rich residents of the municipality of Mooktagacha voluntarily assessed themselves during the year under report to higher rates than those prescribed by law in order to meet the sanitary and other requirements of the town.

In the Bhagulpore Division a general revision of assessment of the holdings in the Bhagulpore Municipality was made during the year, but the revised assessment came into effect from the beginning of the current year. Lands and orchards were for the first time brought under assessment in this municipality.

In the Orissa Division the revised assessment of the houses of non-military residents in the Cuttack Cantonment came into effect during the

year under report. In the Kendraparah Municipality it is reported that preliminaries are being settled for a revised assessment, the last triennial assessment having expired during the year.

25. *Fresh Imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals were introduced in the municipality of Beerbhoom.

In the municipality of Midnapore, on the recommendation of the Commissioners, sanction was accorded to the following alterations in the rates of tax levied on carriages and animals with effect from 1st April 1879:—

1. For every four-wheeled carriage drawn by a horse or a pair of ponies under 13 hands from Re. 1-8 to Rs. 2 per quarter.
2. For every two-wheeled carriage from Rs. 2-4 to Rs. 2 per quarter.

In paragraph 29 of last year's report, it was said that arrangements, had been made between the municipality of the suburbs of Calcutta and the neighbouring municipalities to prevent double taxation of carriages, animals, and carts. To give effect to these arrangements, the Magistrate of 24-Pergunnahs drew up the following rules with the mutual consent of the municipalities concerned, for observance within their respective jurisdictions:—

- (1)—Tickets of a uniform size and colour for one registered period should be issued by all the municipalities of the district on payment of the prescribed fee.
- (2)—As a rule, license should be taken out for all carriages and carts kept or habitually used within a municipality.
- (3)—Carriages and carts exhibiting a ticket from a municipality should be exempt from payment of fee to any other municipality through which they may pass and re-pass in their journey.
- (4)—A cart or carriage found within any municipality without a ticket, if kept or habitually used within its precincts, should be dealt with under sections 128, 137, and 138 of the Municipal Act.
- (5)—The same procedure to be followed if a carriage or cart is found with a time-expired plate on it in any municipality.

In the municipality of Serajgunge, in the district of Pubna, the levy of a tax on horses and ponies was sanctioned on the recommendation of the Commissioners. Sanction was accorded during the year to the registration of carts, and the levy of a tax on carriages, horses, and animals in the municipality of Burisal, in the district of Backergunge. In the Kendraparah Municipality the fee levied for the registration of carts kept or habitually used within the municipality was raised from Re. 1 to Rs. 2 annually. In the municipalities of Basseerhat, Baduria, Takce, and Goherdangah, in the district of 24-Pergunnahs, the rate of fee for the registration of carts has been revised, and from the second half-year of 1879-80 it is levied at a uniform rate of Rs. 2 per annum, or Re. 1 per half-year, irrespective of the question whether the cartmen live or not within the limits of the municipalities. Under the former arrangement a cart kept and habitually used within the municipal limits had to pay less than one kept outside those limits but habitually used within the municipality.

26. *Rectification of Municipal Boundaries.*—During the year under report the boundaries of the municipality of Howrah were revised, with effect from 1st October 1879. The effect of the revision was to exclude from the operation of the Municipal Act the really agricultural tracts of certain villages lying on the west of the municipality, called Santragachi, Buxara, Battore, Puddopooker, and Echapore.

The boundaries of the Hooghly and Chinsurah Municipality were again revised during the year, and the railway station and certain mohullas lying to the west of the grand trunk road were excluded from municipal limits. The cantonments at Chinsurah have been incorporated in the municipality, and the barracks have been brought under assessment, with the sanction of the Government of India, on the condition that only such buildings shall be assessed as are regularly rented, or may become temporarily vacant, and that the taxes shall be paid by the tenants who derive the benefit of the good roads and conservancy, provided by the municipality.

The boundaries of the municipality of Bankoora were also revised during the year. On the recommendation of the local Commissioners sanction was accorded to the withdrawal from the operation of the Municipal Act of certain agricultural villages hitherto united with the municipality, and to the inclusion of two villages, called Sunbada and Bijgram, lying on the eastern side of the municipality. The two villages which have now been united with the municipality are reported to be inhabited by well-to-do people, such as contractors and money-lenders. The revised boundaries came into effect from 1st January 1880.

On the recommendation of the Commissioner of the Presidency Division, the limits of the Busseerhat Municipality were revised during the year. The object of the revision was the exclusion of a village, called Sangrampore, which was separated from the rest of the municipality by the river Ichamuti, and the inclusion of two villages, named Nalkoora and Dhalchita, which adjoin the municipality, and the majority of the inhabitants of which are traders, bankers, semindars, and service-holders. The revised boundaries came into effect from 1st January 1880.

In the Rajshahye and Cooch Behar Division, the limits of the Darjeeling Municipality were extended during the year with a view to include within the municipality certain Bhootia *bustans*, the filthy condition of which had attracted the notice of the Government. The revised boundaries came into effect from 1st July 1879.

In the Bhagulpore Division the boundaries of the Doonghur Municipality were revised during the year. The result of the revision has been the inclusion of an important tank within the limits of the municipality. The revision took effect from 1st October 1879.

27. *Income.*—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year :—

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.			Howrah.			Others in the interior of the province.							
	1878-79.		1878-79.	1878-79.		1878-79.	1878-79.		1878-79.		1878-79.		1878-79.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tax on owners according to the yearly value of houses and lands owned by them	3,45,838	3,36,327	1,83,154	1,30,877	4,05,573	6,25,100	.....	.....	.....	.....	17,585	10,797	6,25,147	7,97,001
Tax on occupiers of holdings according to their circumstances	25,418	1,080	4,801	5,130	9,178	.....	.....	.....	.....	.....	.....	.....	5,30,010	5,30,000
License on trades	30,636	20,773	37,780	9,135	47,455	46,068	34,537	38,440	904	632	1,396	1,126	1,38,494	1,02,118
Tax on carriages and animals	878	425	.....	.....	1,225	1,04,911	07,404	55,129	34	55	.....	.....	1,57,706	1,19,536
Tolls on roads and at ferries	.....	.....	.....	.....	3,453	4,109	.....	.....	.....	.....	.....	.....	1,00,104	1,72,661
House-sweeping tax	88,516	1,37,712	11,310	30,730	2,010	3,868	.....	.....	.....	.....	.....	.....	2,910	1,898
Fees on municipal proceedings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tax on coal and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600	334	630	330
Lighting-rate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	89,750
Total	3,99,570	4,15,027	1,89,100	1,97,178	5,77,577	6,60,519	4,78,094	6,19,106	1,00,642	1,09,710	18,008	18,931	17,91,578	19,84,671
Rent of houses, gardens, markets, &c.	.....	.....	2,106	2,718	40,701	42,094	7,410	10,528	3,023	.....	429	325	62,923	84,400
Fines	2,972	13,424	4,905	6,578	10,771	11,042	0,303	4,385	1,232	.....	324	87	27,000	30,454
Miscellaneous	68,257	60,690	8,774	10,445	64,465	1,38,320	33,838	30,430	0,353	13,597	1,118	1,435	1,64,708	2,63,324
Payments for municipal services rendered to individuals	.....	.....	.....	.....	80,737	2,320	1,283	16,275	.....	.....	370	210	51,937	20,016
Grants-in-aid from provincial and local funds	.....	.....	.....	.....	31,904	.....	3,111	907	4,108	.....	.....	.....	37,310	907
GRAND TOTAL	4,00,570	4,38,746	2,05,220	2,22,841	7,08,678	7,97,069	5,37,311	6,83,730	1,33,670	1,37,269	21,704	20,778	21,14,888	22,07,309

28. It will be seen from the above statement that the total income from actual taxation showed an increase of Rs. 33,293 over the income realized in 1878-79. In the *Tax on owners* there was a decrease in the suburbs of Calcutta, and an apparent decrease in Howrah, while in other first class municipalities there was an increase. The explanation offered in regard to the Suburban Municipality is that large remissions were made during the year on account of holdings destroyed by fire. In Howrah the decrease of Rs. 31,277 is met by a credit of Rs. 29,750 under the new head of "lighting rate." The income under the latter head was formerly shown in the accounts as a part of the receipts from the house-rate. The lighting rate in Howrah is levied under the special Act, V (B.C.) of 1873.

The increase in the amount raised under the *Tax on occupiers* resulted from the revision of assessments in 1878-79.

The apparent decrease under the head of *Licenses on Trades* in the Suburbs was chiefly due to the inclusion in 1878-79 under this head of the fees and fines (Rs. 24,054) levied under the Jute Warehouse Act, which were shown in the returns of 1879-80 under "Miscellaneous." A part of the decrease, however, in the Suburbs, and the large decrease shown against the other first class municipalities, except Howrah, are due to the Government orders dated 28th July 1879, informing municipalities which had hitherto levied fees for the issue of licenses under section 285, Act V (B.C.) of 1876, that the law did not authorize the imposition of such fees. In Howrah the receipts under this head represent the fees and fines under the Jute Warehouse Act, and the increase of Rs. 148 was owing to increased receipts from licenses under that Act.

Under the head of *Tax on Carriages and Animals* there was a decrease of Rs. 3,577 in Howrah, and this was due to tolls on roads having been erroneously shown in 1878-79 under this head.

No explanation is given in the report of the Suburban Municipality of the large increase shown under the head of *House Scavenging Tax*, but it appears that an item of Rs. 8,833 on account of professional refuse fees has been entered in the return received from the Commissioner of the division under this head. In 1878-79 these fees were properly shown under "Miscellaneous." The increase in Howrah was owing to the large area which was brought under the operation of Act VI (B.C.) of 1878, and the increase shown against the other first class municipalities was due to the extension of the Act to new places.

The decrease under *Tax on Coal and Kilns* is attributed to the fact that the amount shown in 1878-79 included the collections on account of arrears of previous years in the station of Sahibgunge.

No explanation is given in the report of the Suburban Municipality of the large increase (from Rs. 3,975 in 1878-79 to Rs. 13,025 in 1879-80) under *Fines*. It appears, however, that in the returns received from the Commissioner, the fines, amounting to Rs. 6,423, under Act V (B.C.) of 1866 (the Hackney Carriage Act), have been included under this head. In 1878-79 no income from these fees was shown in the report.

Under *Miscellaneous* the increase was due to the inclusion in the returns for the year under report of receipts from the Jute Warehouse Act, the fines under the Bengal License Act I of 1878, and other items which were not included in the returns for 1878-79; whereas a lump sum of Rs. 35,974 was shown in the latter returns under the minor head "Miscellaneous Receipts," against Rs. 7,011 in 1879-80. The increase in Howrah was principally caused by the entry of an item of Rs. 3,550 realized in 1870-80 by sale of land, and of a further sum of Rs. 5,317 from fines under the Bengal License Act. The increase shown against the other first class municipalities was caused by the entry of the loan of Rs. 50,000 which the Darjeeling Municipality obtained during the year from the Maharajah of Cooh Behar, and of the grant of Rs. 32,000 made by Government to enable the municipality to complete the water-works in that station.

Under the head of *Payments for Services rendered to Individuals* in first class municipalities in the interior, the income fell from Rs. 50,327 to Rs. 9,230 in 1879-80, showing a decrease of Rs. 41,097. This is accounted for by a sum of Rs. 40,341 having been erroneously entered in 1878-79 under this head in the accounts of the Darjeeling Municipality. The following explanation was given by the Deputy Commissioner in that year's report for this entry:—"In Form No. 1 (Income) the amount drawn from the treasury to defray water-work expenditure is shown under the heading 'payment for services rendered to individuals' in conformity with the mode of preparation of this form adopted last year." In second class municipalities this item of income also showed an increase of Rs. 15,393. This was mainly due to a sum of Rs. 14,000 having been granted by Government from the Nizamut Deposit Fund for the improvement of the drainage of the city of Moorsshedabad.

The item of Rs. 21,994 against *Grants-in-aid from provincial and local funds* in 1878-79 is partly explained by the fact that a payment of Rs. 15,000 made by Government to the Darjeeling Municipality on account of the old Town Hall was credited under this head.

population living within municipal limits of the Municipality, the abstract statement at pages XVI and 16 annex. The incidence of taxation per head of population was Rs. 19 annas and 1 pie. The incidence of municipal income from all sources per head of population was 19 annas and 1 pie.

80. *Total sum available.*—The net balance of the previous year, amounting to Rs. 4,48,285, added to the income of the year under report gave a total sum of Rs. 26,51,154 as available for expenditure by the various municipalities during the year. The total expenditure during the year amounted to Rs. 22,59,179 as shown below, and the balance at the close of the year, after adjustment of the deficit balances, was Rs. 3,91,975.

81. *Expenditure.*—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
Establishment, including collection charges.	53,162	53,084	28,071	28,817	65,705	65,745	65,478	67,344	14,330	14,305	3,908	3,718	5,36,751	5,30,607
Police	72,479	80,071	34,594	34,922	1,72,398	1,74,803	1,84,808	3,02,354	66,567	67,781	8,976	9,279	5,46,450	5,73,377
Conservancy and cleansing.	1,04,750	1,44,087	45,183	56,484	1,25,329	1,31,391	60,476	65,738	12,077	18,367	6,171	4,371	4,31,948	4,23,754
Roads	70,735	10,453	37,415	41,231	3,75,824	38,764	1,10,390	1,00,000	17,710	16,275	7,753	7,562	4,34,917	4,73,040
Watering roads	13,182	15,616	10,000	8,707	15,174	13,815	1,327	3,164	793	993	127	81	42,199	41,160
Lighting	8,430	81,784	80,681	32,050	16,045	16,097	8,704	2,926	13	12	.....	.....	87,035	85,017
Drainage works	8,591	168	2,338	640	5,357	7,616	20,497	20,019	1,607	110	217	289	27,354	30,004
Water-supply	.....	701	.....	67,066	66,948	3,094	4,199	707	796	.....	.....	.....	68,824	76,592
Buildings	.....	17,511	1,284	307	10,594	24,160	15,789	11,333	845	1,126	123	10	34,789	40,656
Other public works, including gardens and other similar works.	.....	.....	770	3,165	11,594	6,395	6,463	10,925	1,804	1,519	.....	885	23,381	24,928
Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.)	5,344	5,744	3,406	4,763	19,170	21,508	24,087	26,040	984	1,334	513	176	53,518	60,109
Education, science and art.	8,205	5,060	1,384	1,282	7,422	6,250	11,750	11,171	410	318	545	336	24,401	24,597
Miscellaneous	46,870	50,330	16,834	18,738	52,724	50,823	81,379	24,074	9,089	7,103	1,833	1,098	1,63,331	1,38,119
Total	4,72,634	4,96,238	2,10,743	2,20,745	7,08,088	7,00,207	5,64,545	6,01,989	1,32,308	1,30,095	21,607	21,207	21,64,400	22,59,179

32. The expenditure amounted to Rs. 22,59,179, against Rs. 21,54,403 in the previous year, showing an increase of Rs. 1,04,776. Increased expenditure was incurred under the following heads :—

	Amount of increase.
Rs.	
Establishment and collection charges	3,326
Police	26,947
Conservancy and cleansing	2,782
Roads	28,223
Drainage works	22,350
Water-supply	10,968
Buildings	34,067
Other public works	1,737
Sanitary and charitable establishments	5,790
Total increase	1,36,190

There was a decrease of expenditure under the following heads :—

					Amount of decrease.
					Rs.
Watering roads	...	...	...	...	1,028
Lighting	...	...	...	...	4,116
Education	...	...	...	...	14
Miscellaneous	...	...	...	...	26,262
Total decrease	...	...	...	...	31,414

33. *Establishment and collection charges.*—If each class of municipalities is

	Cost of establishment.				Collection charges.			
	1878-79.	1879-80.	Increase.	Decrease.	1878-79.	1879-80.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities	1,15,247	1,15,110	...	137	26,781	28,538	1,752	...
Second class municipalities	43,999	43,787	...	212	21,476	23,557	2,081	...
Unions	12,881	12,797	416	...	8,948	8,555	...	394
Stations	1,877	2,608	626	...	1,021	215	...	806
Total	1,73,504	1,74,197	1,042	349	53,227	55,860	8,333	1,200
Total increase	...	...	...	...	...	...	...	Rs. 4,875
Total decrease	...	...	...	...	...	...	...	Rs. 1,549
								Net increase ... 3,326

cost of collection by Rs. 2,081. In unions and stations the cost of establishment increased by Rs. 416 and Rs. 626 respectively, while the cost of collection decreased by Rs. 394 and Rs. 806 respectively. In the establishment and collection charges taken together, there was a net increase of Rs. 3,326, as will be seen from the table on the margin.

34. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,73,377, against Rs. 5,46,430 during the previous year, showing an increase of Rs. 26,947. The following statement shows how the increased expenditure was distributed among the various classes of municipalities :—

	Increase.	Decrease.
	Rs.	Rs.
First class municipalities	20,745	...
Second "	4,098	...
Unions	2,210	...
Stations	...	106
Total	27,053	106

Increased cost was incurred on account of police in the following first class municipalities :—

	Amount of increase.
	Rs.
Burdwan	509
Midnapore	574
Hooghly and Chinsurah	578
Serampore	212
Utterparah	170
Howrah	718
Suburban municipality	17,492
Kishnaghur	1,006
Carried over	21,259

				Amount of
				Ra.
Brought forward				21,359
Rampore Beaulah	...	...	...	7
Dacca	...	...	...	618
Commillah	...	...	...	82
Patna	...	...	...	871
Gya	...	...	...	191
Durhhunga	...	...	...	69
Chupra	...	...	...	429
Monghyr	...	...	...	430
Bhagulpore	...	...	...	165
Total increase				24,099

The largest increase was in the Suburban Municipality. This is accounted for by the adjustment during the year under report of police charges between the Commissioner of Police and the Municipality, which had not been adjusted and balanced since 1873.

In the municipalities named below the cost of police was less than in 1878-79:—

				Amount of
				decrease.
				Ra.
Santipore	...	...	...	1,183
Ranaghat	...	...	...	168
Jessore	...	...	...	488
Darjeeling	...	...	...	237
Chittagong	...	...	...	375
Arrah	...	...	...	73
Mozufferpore	...	...	...	231
Purneah	...	...	...	599
Total decrease				3,354

In second class municipalities the largest increase occurred in the districts of 24-Pergunnahs, Nuddea, and Mozufferpore. In unions the expenditure on police showed increases in the districts of Burdwan, Presidency, Dacca, and Patna Divisions.

35. The following statement shows the strength of the municipal police during the year 1879 as compared with the previous year. The suburban police is under the Commissioner of Police, Calcutta, and is therefore not included in the statement:—

YEARS.	Inspectors.	Sub-Inspectors.	Head Constables.	European Constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1878	4	14	356	2	5,962	24
1879	3	17	355	2	5,998	24
Increase...	.....	3	.....	.....	.....	.....
Decrease	1	.....	1	.....	36	.....

Of the three additional sub-inspectors employed during the year, two were entertained in the Hooghly Municipality in the place of one inspector, and one sub-inspector was added to the strength of the Monghyr municipal police. Of the decrease of 36 constables shown in the above statement, the greater part was caused by reductions in the police force of municipalities in the districts of Pubna, Dacca, Furreedpore, Tipperah, and Shahabad.

36. In the municipal police, the number who can read and write is given below:—

Inspectors	...	...	...	3 or 100 per cent.
Sub-inspectors	...	...	...	14 " 82 "
Head-constables	...	...	...	247 " 70 "
Constables	...	...	...	716 " 12 "

Three head-constables and 654 constables were under tuition when the year closed.

37. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows:—In first class municipalities 20·25 per cent; in second class municipalities 34·76 per cent; in unions 64·72 per cent; in stations 13·81 per cent; in all grades of municipalities taken together a general average of 25·97 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows:—In first class municipalities 3 annas and 10 pie; in second class municipalities 2 annas and 8 pie; in unions 2 annas and 3 pie; in stations 3 annas and 4 pie; in all the municipalities, unions, and stations taken together the incidence was 3 annas and 1 pie per head.

38. *Conservancy and Cleansing.*—The total amount expended during the year under this head was Rs. 4,25,724, against

		Rs.
* In unions	710	Rs. 4,22,042 in 1878-79, showing an increase of
„ stations	440	Rs. 2,782. The increase occurred in first class
Total	1,150	municipalities (Rs. 698), and in second class municipalities (Rs. 3,234). There was, on the other

hand, a decrease of Rs. 1,150 in the expenditure under this head in unions and stations.*

The conservancy of first class municipalities was generally well administered. In second class municipalities where money was available kitchen refuse and street sweepings were removed, but the supervision of private necessities was not thoroughly undertaken in any of them for want of funds. For the same reason the conservancy work in unions and stations was very imperfectly carried out.

39. In the Burdwan Division, the conservancy of the town of Burdwan has been more than once reported on in very favourable terms by the Sanitary Commissioner. Indeed the system of cleaning private privies adopted by the Municipal Commissioners is said to be the best in these provinces. It is stated that when a public latrine is under construction in any part of the town a proclamation by beat of drum and printed notices is issued informing the residents of the locality that on its completion they must either resort to it or have private latrines ready inside their own premises, and that all cess-pits must be closed. The municipality undertakes the removal of night-soil from private latrines on payment of a monthly fee of 8 annas in advance. The fee must be paid into the municipal office by the fifth day of each month, failing which the cleansing is discontinued. At the expiration of three days more, if the fee still remains unpaid, an inspection of the privy is made, and if it is found filthy, the occupier is prosecuted. It is not compulsory on persons to avail themselves of municipal service, but as a strict supervision is exercised by the Commissioners over all private latrines, the residents, as a rule, find it to their advantage to accept that service. Two pairs of public latrines were begun during the year; one pair was completed at its close, and was open for the use of the public. There are now ten latrines in the town, and the staff of servants employed at each consists of one sirdar mehter on Rs. 6, one under-mehter on Rs. 5, one mehtranee on Rs. 4, one carter and one trench-digger on Rs. 5 each. There are now 1,447 private privies daily cleansed by the municipal staff at a cost of Rs. 4,110·8 per annum. The sum realized in payment of the service amounted during the year to Rs. 8,712·12.

In Howrah, the working of the Latrines Act, VI (B.C.) of 1878, has been attended with success, and the system of conservancy introduced has proved beneficial to the residents. Since the close of the year the Act has been extended to three more sections or wards of the town.

In the Hooghly and Chinsurah Municipality much attention was paid during the year to the conservancy of the town. All the streets were regularly swept, and the side drains were kept clean. There are seven latrines within the town for the convenience of the lower classes, who are allowed to use them free of charge. To afford the Commissioners a legal authority to control the removal of filth from private premises, and to enable them to levy fees for the cost of maintaining an establishment of nightmen, Act VI (B.C.) of 1878 was extended to the municipality with effect from 1st April 1880.

In the Serampore Municipality, the ordinary conservancy work of clearing the drains and sweeping the main streets have been carried out pretty fairly, but the arrangements for the removal of night-soil from private premises are very defective.

In the Utterparah Municipality the conservancy of the town was well attended to, the drains were thoroughly cleansed, and all low jungle was cleared. A large nullah, which is the main drainage channel of the northern division of the town, has been put in order, and it is said that boats of burden can now easily pass through it.

The conservancy of the town of Midnapore was cared for so far as the means under the Commissioners permitted. There are eight latrines within the municipality, and some more are under construction. A proposal for the extension of the Latrines Act [VI (B.C.) of 1878] to certain mohallahs of the town is under the consideration of this Government.

In the second class municipalities of the Burdwan Division, the work of conservancy was not much attended to for want of funds. There was, however, some increase of expenditure under this head in the towns of Culna, Rancegunge, and Baidabatty.

40. In the Presidency Division, the expenditure on "conservancy and cleansing" in the municipality of the Suburbs of Calcutta diminished from Rs. 1,62,766 in 1878-79 to Rs. 1,44,637, thus showing a decrease of Rs. 18,128. The Latrines Act has been in operation in this municipality since 1st October 1878, and in the opinion of the Sanitary Commissioner the system followed is an admirable one when well looked after. The present scale of fees having been found to be productive of hardship to the poorer classes of rate-payers, the Commissioners had under consideration during the year a proposal for the revision of the scale, but the question had not been decided when the year closed.

Several representations were received by Government in the course of the year under report from owners of holdings, such as gardens and tanks, where there are no privies, and from the authorities in charge of the Alipore Jail and the Reformatory where the services of the Municipal establishment are not employed for exemption from the payment of fees under the Act; but the Advocate-General, who was consulted in the matter was of opinion that, under the Act, all houses and lands which have no latrines, and all holdings, including tanks and gardens, must pay.

During the year the municipal trenching grounds were put under cultivation as an experimental measure at a cost of Rs. 110, including the wages of gardeners, and a sum of Rs. 548-6-3 was realized by the sale of the produce. It is also reported that there was some demand for manure from the grounds on the part of owners of gardens in the town and suburbs, and it is anticipated that, as its value becomes more widely known, the demand will be greater.

In the Kishnaghur Municipality, the Latrines Act was extended during the year to two of the wards of the town, in the first instance, with effect from 1st July 1880. The date of enforcement of the Act was, however, postponed on the representation of the Commissioner of the division to 1st October 1880, to enable the Municipal Commissioners to arrange for the importation of an adequate staff of nightmen and to acquire lands for the trenching of night-soil. Since the close of the year the fees to be levied under the Act have been fixed at the rate of 6 per cent. on the annual value of holdings.

In Berhampore, in the district of Moorshedabad, satisfactory improvement is said to have been made in the conservancy arrangements of the municipality. It is stated that the people are now beginning to understand that cleanly habits, and keeping their premises clear from all dirt, are conducive to health. There are nine latrines in the town. It is proposed to erect others on a cheap plan near the banks of the Bhagirutty. The night-soil is buried in two pieces of ground situated at the two extremities of the town, and a commencement has been made in the way of turning the land so manured to advantage. It is reported that a portion of one of the plots was cultivated during the year and sown with linseed, mustard, and wheat, and that the outturn sold for Rs. 60. Since the close of the year, more land has been brought under cultivation.

In the other second class municipalities of this division, the conservancy work done embraced only the cleaning of drains and the cutting of jungle.

41. In the Rajshahye and Cooch Behar Division, the municipality of Darjeeling spent Rs. 8,546 on conservancy. Some night-soil trenching grounds which were situated in the immediate neighbourhood of houses were closed and new grounds were opened elsewhere.

In Rampore Beaulah, the Latrines Act was extended to the town during the early part of the year, but owing to the inability of the Municipal Commissioners to frame a scale of fees to be levied under section 3 of the Act it has not yet been brought into force.

42. In the Dacca Division, the Latrines Act was brought into operation in the town of Dacca late in the year, and consequently the operations under the Act could not be extensively carried out.

In Commillah also the Act was introduced during the year, but work was not commenced under it owing to the scale of fees to be levied under section 3 not having been prepared and approved during the year.

43. In the Patna Division, in the city of Patna, there are five public latrines in full use. They are said to be much resorted to, but a great many more are required for a large town like Patna. Well-privies are gradually falling into disuse, and no new ones are allowed to be built. The filth from the public latrines of the town is deodorized under the dry-earth system. It is also reported that the Municipal Commissioners have undertaken an experiment of drying the contents of private privies and selling the material to a low class of people who use it as fuel for burning bricks.

In the town of Arrah some attempt was made during the year to remove filth from private houses. It is reported that in six of the mohallas of the town the municipal conservancy carts go round at fixed times every day and receive the filth from the sweepers. When all has been collected the carts carry it away to a piece of land which has been taken up by the municipality for the purpose. Here it is put into trenches and covered over with dry earth. The well-privies in some of these mohallas have been closed, and those in others are being gradually stopped. The Commissioners have procured an iron conservancy cart for receiving and carrying away filthy water, and have appointed sub-committees to superintend the conservancy arrangements in the different mohallas.

In Gya the provisions of the Latrines Act were extended to the town during the year. As a preliminary step the Act was enforced in one of the worst parts of the town called Purani Godown, and it is reported that it has worked well and to the advantage of the people living in that quarter. The Act will be introduced all over the town in the current year so soon as carts are ready. Two trenching grounds have been secured at the two extremities of the town.

At Chupra, in the district of Sarun, two latrines were constructed during the year—one for males and the other for females,—at a cost of Rs. 462-3-2. The Commissioners propose to construct three more during the current year. The filth from the public latrines is buried in trenches, but the arrangements for the disposal of the soil from private premises are very defective. The provisions of the Latrines Act have not yet been extended to the town.

At Durbhunga five latrines were constructed during the year and three conservancy carts were purchased. The municipality has now 24 latrines for the accommodation of the public.

During the year the Commissioners of the Mozufferpore Municipality applied to Government for the extension of Act VI (B. C.) of 1878 to the town, but they have since the close of the year withdrawn their application, owing to the heavy additional taxation which it would entail. The existing arrangements in the town are not unsatisfactory.

44. In the Bhagulpore Division, the municipality of Monghyr spent Rs. 6,273 on conservancy during the year. The system of having the conservancy looked after by the police, which previously prevailed here, was done away with, and two conservancy inspectors were appointed on Rs. 50 and Rs. 25 per mensem. A proposal for the extension of the Latrines Act to the town was under discussion when the year closed. It is reported that cultivators in and around the town of Monghyr are desirous of having their fields manured by the municipality and are ready to pay any reasonable rate per *bigha* for the privilege.

In the Bhagulpore Municipality one masonry latrine was constructed during the year. There are now 13 masonry and 61 mat latrines open in the town for the use of the public. The Latrines Act was extended to the town with effect from 1st November 1879, but was not brought into force till after the close of the year, and that only in a part of the town called Sujagunge.

In Colgong two new latrines were constructed and one conservancy cart was purchased. A piece of land was also purchased for the purpose of erecting additional latrines.

45. In the Orissa Division, it is reported that much attention was paid during the year to this branch of municipal administration. In Cuttack two new carts were purchased and four additional sweepers were employed. There is a public latrine in use in the cantonment. Two plots of land were leased during the year in the town for the purpose of erecting more latrines. On one of these a latrine was erected, but had not been thrown open to the public when the year closed. Another plot of land has also been leased for the purpose of trenching filth. Three new carts and other appurtenances have been purchased at a cost of Rs. 74⁴.

46. In the Chota Nagpore Division, in the second class municipality of Ranchi, arrangements were made during the year for the closing of all well-privies in the town. Lands for trenching filth were also in course of acquisition when the year closed. The sweepings of the town are said to be partly sold as manure and partly utilized by the municipality in filling up holes and hollows.

47. The following table shows the proportion of the total income spent under the head of "conservancy" in the municipalities of the different divisions:—

DIVISIONS.	In the first class municipalities.		In the second class municipalities.		In unions.		In stations.		In all classes of municipalities taken together.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
Burdwan	21 18	21 54	12 00	14 06	1 28	2 11	.....	.....	18 92	21 06
Presidency	23 02	27 02	9 08	6 93	02 54	28 8	.....	.....	27 16	23 09
Rajahmundry and Cooh Behar	0 15	0 07	10 17	14 23	34 12	34 73	.....	.....	11 28	9 16
Bacon	20 07	23 70	10 06	9	1 71	3 36	.....	.....	21 30	22 77
Chittanong	18 21	14 24	12 09	11 16	.....	.....	.....	.....	17 12	17 07
Patna	18 31	16 41	12 01	12 21	18 14	17 38	.....	.....	18 06	18 06
Bhagulpore	14 53	18 03	10 46	10 23	10 53	5 75	23 76	22 28	16 33	15 08
Orissa ... ..	.....	.....	18 07	16 35	5 14	6 09	.....	.....	12 23	13 15
Chota Nagpore ... ..	.....	.....	21 79	21 76	18 02	16 56	.....	.....	21 05	20 56
Percentage of expenditure on conservancy in each class of municipalities in the province	23 33	22 03	15 37	11 94	15 31	15 20	23 76	22 38	19 90	19 28

48. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the municipalities named below:—

In the Presidency Division.

Suburban. | Berhampore.
Nuddea.

In the Rajahmundry and Cooh Behar Division.

Darjeeling.

In the Patna Division.

Barrh.

In the Chota Nagpore Division.

Hazaribagh.

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the following municipalities:—

(1) Bankoora. | (2) Durbhunga.

49. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

Howrah.	Chittagong.
Suburban.	Motihari.
Pubna.	Bhagulpore.
Serajgunge.	Ranchi.
Darjeeling.	Chuttra.

50. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,63,040, against Rs. 4,34,817 in the previous year, showing an increase of Rs. 28,223. The expenditure under this head in first class municipalities showed an increase of Rs. 39,701 over that in 1878-79. There was, on the other hand, a decrease of Rs. 11,478 in second class municipalities, unions, and stations as shown in the margin. The increase in the first class municipalities was distributed as follows :—

	Amount of decrease.	
	Rs.	
Second class municipalities ...	10,082	
Unions ...	1,186	
Stations ...	25	
Total ...	11,478	

	Rs.
In the Suburban Municipality ...	22,578
„ Howrah ...	4,183
„ the municipalities in the interior of the province ...	12,940
Total ...	39,701

The increase of Rs. 12,940 in the municipalities in the interior was distributed in the manner shown below :—

	Amount of increase.
	Rs.
In municipalities in the Burdwan Division, except Howrah ...	2,894
Ditto ditto Rajshahye and Cooch Behar Division ...	4,381
Ditto ditto Patna Division ...	9,100
Ditto ditto Bhagulpore Division ...	2,688
Total ...	19,063

There was decreased expenditure under this head in the first class municipalities of the divisions named below :—

	Amount of decrease.
	Rs.
In municipalities of the Presidency Division, except the Suburban Municipality ...	161
In municipalities in the Dacca Division ...	5,198
In the Chittagong Municipality ...	764
Total ...	6,123

The increase in the Suburban Municipality was owing, it is reported, to the cost of stone being higher than in the previous year. In 1878-79 the stone used for road repairs was mostly ship's ballast, while in the year under report the repairs were effected entirely with country stone, which is said to be more expensive but at the same time more lasting.

51. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded

from the operation of that Act, and placed in charge of district road cess committees:—

Names of Municipalities.	Names of roads excluded.
Soory—in Beerbhoom ...	1. The Doomka road. 2. The road from Soory to Cynthea. 3. The road from Soory to Ahmoodpore.
Rampore Beaulah—in Rajshahye ...	A portion of the Nattore road. 1. The Jessore road from Tepakhola to Goolahamut.
Furreedpore ...	2. The old Talma road from Jessore road to Khabaspore. 3. The new Talma road from jail to Bhojandanga.
Balasore ...	1. The port road. 2. The road from Balasore to Mitrapore. 3. Ditto Balasore to Balarangiri. 4. Ditto Balasore to Basudebpore.

52. In Bogra one of the principal thoroughfares of the town, called the Thana road, was metalled during the year.

In Furreedpore two metalled and two unmetalled roads were constructed, and all the existing roads were kept under proper repair.

In the municipality of Nulchitty, in the district of Backergunge, a road was metalled at the expense of a native lady.

In the Jhallocatty Municipality, in the same district, eleven roads were metalled, and ten bridges and culverts were constructed at the expense of the Ghosal family of Bhokoylash, in the suburbs of Calcutta, at a cost of about two lakhs of rupees, they being the owners of most of the land in the town.

In the union of Backergunge a new road was made, and a long-felt want was supplied.

In the municipality of Jamalpore three new roads were constructed during the year.

In the Patna Municipality a new road was constructed joining two of the principal roads of the town. The original site of the road was a shallow canal which, being situated in the midst of a thickly populated part of the town, was used as a receptacle of filth.

In the Churah Municipality a native gentleman, Rai Mahabcer Proshad Shah, Bahadoor, contributed Rs. 8,360 for converting a bund skirting the north of the town into a metalled road.

In Durbhunga three miles of roadway was metalled, and a new masonry bridge, which was commenced in 1878-79, was completed during the year.

In Mozufferpore two new roads were metalled with *kunkur*. One of the roads leads from the railway station to the heart of the town, and the metalling of it was a work of great improvement. A sum of Rs. 900 was presented to the municipality by some zemindars of the town for planting trees on the road sides, and 1,122 valuable trees, such as mahogany, sissou, and toon, were bought and planted in the town.

The Municipal Commissioners of Bhagulpore borrowed during the year Rs. 6,800 from two native gentlemen in order to enable them to pay the bills of contractors for road-metal and to meet the cost of metalling a road in the town. Of this amount Rs. 2,800 were borrowed without interest, and the remaining Rs. 4,000 carried interest at the rate of 6 per cent. per annum.

In the municipality of Jajpore, in the Orissa Division, three new roads were constructed during the year. In Kendrapara a large portion of the income was spent in metalling a principal thoroughfare of the town.

In the Hazaribagh Municipality a new road was constructed, and mangoe trees were planted on the sides of the Boddamgunge road.

53. *Sanitation and Drainage.*—During the year under report the expenditure under this head amounted to Rs. 59,604, against Rs. 37,254 in the previous year, thus showing an increase of Rs. 22,350. The increase was distributed as follows:—In second class municipalities Rs. 29,532; in stations Rs. 72, or a total increase of Rs. 29,604. There was, on the other hand, a decrease of Rs. 7,254 in first class municipalities and unions, as shown on the margin.

	Amount of decrease. Rs.
In first class municipalities...	5,753
„ unions ...	1,502
Total ...	7,254

54. The construction of the works in connection with the Dinagore drainage scheme, referred to in last year's report, was taken in hand, but owing to the lateness of the season when the work was commenced it could not be completed during the year. It was afterwards found necessary to excavate the silt deposited during the rains in the main drainage channel and to extend the limits of the protective embankments beyond those originally proposed. The cost of the scheme has consequently risen from Rs. 50,000 to Rs. 72,976. The stagnant Gogra river, the chief cause of the unhealthiness of the civil station, has been cleared out.

The scheme for draining the swamps in and around the station of Rungpore, referred to in last year's report, was prosecuted during the year, but was not completed when the year closed. The station is also being drained by means of properly constructed surface drains. Several ditches and cess-pools were filled up, two public latrines were erected on the dry-earth system, and some bridges which caused obstruction to the drainage were dismantled and reconstructed.

The improvement of the drainage of the city of Moorsheadabad, the plan of which was stated in last year's report to have been made, was taken in hand during the year under report. The project contemplates the cutting of large drains from different points of the city to be connected with the Gobrah Nullah. It is expected that the works will be completed during the current year. A large and deep drain from the Nizamut stables to the river was put into an effective state, and a long choked-up drain at Binak Chouraha, and several obstructed drains and culverts across the main road and other streets of the city, were opened out. A sum of Rs. 29,238 was spent by the municipality during the year on these improvements, of which Rs. 14,000 was contributed by Government from the Nizamut Deposit Fund.

Some improvement was made during the year in the drainage of the town of Cuttack. A sum of Rs. 6,530 was spent in the construction of a main drainage channel for the eastern portion of the town. It is reported that steps are being taken for the drainage of the remaining portion of the town during the current year.

<i>In January.</i>	<i>In July.</i>
1 Soory.	24 Nuseerabad.
2 Beerboom.	
3 City Moorsheadabad.	
4 Beaulah.	<i>In August.</i>
5 Gwalundo.	25 Purneah.
6 Barh.	26 Maldeh.
7 Kishnagpur.	27 English Bazar.
8 Farreedpore.	
<i>In February.</i>	<i>In September.</i>
9 Jessore.	28 Bankura.
10 Jalpigoree.	29 Haneungunge.
11 Pukna.	30 Burdwan.
12 Dacca.	31 Bhagulpore.
<i>In March.</i>	<i>In October.</i>
13 Deoghur.	32 Hazaribagh.
14 Buxar.	33 Purnia.
15 Gya.	34 Ranchi.
16 Muddohani.	
17 Meerapur.	
18 Motibari.	
19 Darbhanga.	
20 Monghyr.	
<i>In April.</i>	<i>In December.</i>
21 Chittagong.	35 Hooghly.
22 Comillah.	36 Howrah.
23 Noakhally.	37 Serampore.

58. During the year the Sanitary Commissioner inspected the towns and municipalities named on the margin. These visits have in many instances resulted in much practical benefit to the towns. The recommendations of the Sanitary Commissioner have been adopted to the extent to which the funds permitted; drainage has been placed on a more satisfactory footing; public latrines have been supplied in some places where there were none, or multiplied where they were insufficient; private latrines have been better controlled; night-soil has been trenched; the burial and burning arrangements have been better regulated; promiscuous burials have been stopped; and the pauper dead have been disposed of in a more satisfactory manner.

55. *Water-supply.*—The expenditure under this head amounted to Rs. 76,592, against Rs. 65,624 during the previous year, thus showing an increase of Rs. 10,968. The increase was thus distributed among the various municipalities:—

	Rs.
In the Suburban Municipality	701
„ first class municipalities in the interior	3,894
„ second „	6,390
Total	10,985

There was a decrease of Rs. 17 under this head in unions. The net increase was, therefore, Rs. 10,968, as stated above.

56. The Darjeeling water-works referred to in last year's report were completed during the year under report. The cost of the works amounted to Rs. 1,04,522-2-3, exclusive of a sum of Rs. 10,500 which is estimated as the cost of distributing the water in the town. To meet this outlay, the Government of Bengal granted Rs. 32,000. There was also an unexpended balance of Rs. 34,000 of a loan of Rs. 40,000 granted by Government a few years back, and a further sum of Rs. 50,000 was borrowed from the Cooch Behar estate. The water-works were opened by the Lieutenant-Governor on the 19th April last.

57. At Dacca, two miles of piping was laid during the year, and the Commissioners are only waiting for hydrants from England to declare the extended water-supply open to the public. It is reported that the Nawabs Abdul Gunny, c.s.r., and Ahsanoolah Khan Bahadoor, the two noblemen of Dacca from whose munificent gifts the cost of the water-works were met, have also at their own expense laid pipes over a distance of $1\frac{1}{2}$ miles, from the town to their garden-houses, and that they have announced their intention of putting hydrants throughout this length in order that the people living along the line of the pipes may have the full benefit of the water-supply.

58. At Madariপুরa a tank near the sub-divisional office was re-excavated, and with the earth obtained three large ditches were filled up. A small tank in the same locality was replenished with good drinkable water from the river running below the town by means of palm-tree pipes. Another old tank in the town was also enlarged, and with the earth obtained some objectionable hollows were filled up.

At Brahmunberia two new tanks were excavated during the year at the cost of two private individuals who have made over their proprietary rights in the tanks to the municipality.

At Cuttack, the Municipal Commissioners spent Rs. 1,000 in cleaning a tank, and Rs. 200 in sinking wells in the parts of the town where they were most needed.

At Pooree four public wells were cleaned out and a regulating sluice for a tank, known as the Narendra tank, was constructed during the year from the Lodging-house Fund. The Maharajah of Burdwan paid Rs. 10,633 for improving a tank, called the Markanda tank, of which he is the proprietor.

59. *Buildings.*—The expenditure under this head shows an increase of Rs. 34,087 over that of 1878-79, the figures being Rs. 69,056 in 1879-80 against Rs. 34,969 in 1878-79. The increase was distributed as follows:—

Amount of increase.			
Rs.			
In the Suburban Municipality	...	...	17,511
In the 1st class municipalities in the interior	...	...	19,151
In the unions	...	...	311
Total	...	...	36,973

There was decreased expenditure under this head:—

Amount of decrease.			
Rs.			
In Howrah, 1st class municipality	...	...	1,527
In 2nd class municipalities	...	...	1,206
In stations	...	...	113
Total	...	...	2,906

The expenditure of Rs. 17,511 in the Suburban Municipality was incurred in the purchase of an office for the Commissioners. Hitherto the office of the municipality was located in a portion of the Government buildings occupied by the offices of the Magistrate and Collector at Alipore. As long as the Commissioners were permitted to occupy these quarters rent-free, they were content to remain where they were, although the building was unsuited for their purposes; but as the Public Works Department insisted on receiving a

rent of Rs. 100 a month, the Commissioners in meeting resolved to purchase a house of their own. The house purchased is situated in a central position, and is in the vicinity of the various Government offices at Alipore. The house is said to stand on a piece of land measuring 13 beeghas and 4 cottahs, a space amply sufficient for all their cattle and plant.

60. During the past year the Commissioners of the Darjeeling Municipality built a Town Hall for the station at a cost of Rs. 29,616-12. Of this sum, Rs. 15,000 were granted by Government, Rs. 2,250 were raised by the sale of two location sites, and the remainder was paid by the Commissioners from their ordinary revenue.

At Hazaribagh a hall was constructed during the year from the municipal fund, and the opening of a conservancy farm is reported to be under the consideration of the Commissioners.

At Purulia a municipal market was established during the year, and sheds were constructed for the vendors, at a cost of Rs. 685.

At Behar, in the district of Patna, a causeway was built during the year at a total cost of Rs. 5,165, out of which Rs. 2,933 were provided by the municipality, and the balance was subscribed by some of the principal residents of the town.

At Jungypore a public garden was laid out by the municipality on a plot of land made over for the purpose by a Municipal Commissioner of the town.

At Revilgunge, in the district of Sarun, the Commissioners spent a sum of Rs. 4,960 for erecting a building for the charitable dispensary, and a house for the resident doctor.

61. *Education.*—The municipal expenditure on education during the year amounted to Rs. 24,387, against Rs. 24,401, showing a decrease of Rs. 14 only. In paragraph 5 of the letter of the Government of India, in the Home, Revenue, and Agricultural Department, No. 22, dated the 5th March 1880, reviewing the annual report of this Government for 1878-79, it was remarked that "municipalities might do much good by imparting a rudimentary education to the children of indigent parents who cannot afford to pay fees at all." The views of the Government of India were communicated to all Commissioners of Divisions for the information of municipalities, and it appears that, with a few exceptions, almost all first and second class municipalities now contribute according to their means towards the maintenance of primary schools for boys and girls. Of the first class municipalities, Burdwan, Kishnaghur, Dacca, Arrah, and Purneah do not contribute to this purpose.

The Monghyr Municipality raised its contribution for education from Rs. 750 to Rs. 1,000. With this sum, nine schools are supported, in which over 400 boys are educated.

The Bhagalpore Municipality contributes Rs. 600 for elementary education. It is reported that the Commissioners are not in a position to increase this grant. There is a free school in the town supported by a native gentleman, and it supplies education for the children of indigent parents.

In second class municipalities, out of 99 towns, 62 contribute for this purpose. Considering the demands on their funds for legitimate municipal purposes, the Commissioners of many municipalities do not think it advisable to spend any money on education.

62. *Audit of Municipal Accounts.*—The scheme of local audit of Municipal Accounts referred to in last year's report was sanctioned by the Government of India during the year under report, as an experimental measure for five years. Mr. F. de H. Larpent, a graded officer of the Financial Department of the Government of India, has been appointed as Examiner of Local Accounts. During the year he was instructed to visit some of the municipalities in the Presidency Division, and after inspection of their accounts to devise a system of accounting, which would admit of a proper test audit in future years. From the report submitted by him, through the Accountant-General, it appears to be premature at this stage to endeavour to draw up a set of forms of accounts to be imposed upon all municipalities. Much time would necessarily be lost, first, in thoroughly surveying the accounts of municipalities throughout the province in order to avoid omissions, and

subsequently in familiarizing the different bodies who agreed to use them with the stereotyped forms of account ultimately adopted. Moreover, it does not appear that it would be possible under the law to insist on the adoption of the forms by any municipality that might desire to adhere to its present arrangements. What appears to be at present most necessary and most feasible is to have the existing accounts of each institution carefully and regularly audited, and to introduce gradually such improvements as experience and a consideration of local conditions may suggest. The Lieutenant-Governor does not abandon the hope that uniformity, so far as it may be found to be practicable and useful, will ultimately be attained; and it appears to him better to secure, as soon as possible, the primary object of honesty in the administration of these funds, and to work gradually towards such uniformity as may be possible, than, by an endeavour to reach at once a point which cannot be properly attained for two or three years to come, to cause waste of time, and to induce confusion in the accounts with the evils which generally attend it. Mr. Larpent has therefore been directed to begin his work by auditing the accounts of individual municipalities. He is to confine himself, in the first instance, to first and second class municipalities in the Presidency and Burdwan Divisions, omitting for the present the suburban municipality.

63. During the year, the Dacca and Ranaghat Municipalities suffered heavy losses by the dishonesty of their tax-collectors and other ministerial officers. At Dacca, the Secretary of the Municipality, who was immediately to blame in the matter, was dismissed, and three of the collecting aircars were prosecuted and punished with imprisonment of various terms. At Ranaghat, the head-clerk of the municipality committed the defalcations. The man has been convicted and sentenced to four years' rigorous imprisonment.

To check these frauds as far possible in future, a circular was issued in February 1880 directing all Commissioners of Divisions to satisfy themselves that in each municipality of their division a proper system existed for checking the house-rate and other detailed registers of collections, and for seeing that all collections were duly paid into the treasury, and that all balances and remissions were carefully examined and accounted for.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

FOR

CALCUTTA.

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6								7	8									
DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.									
					a		b		c		d			e		f		g		h			
					Rs. officials.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I.	Class II.	Class III.	Class IV.	Class V.	Class VI.	Class VII.	Class VIII.		
24-Pergunnahs	1	Calcutta	IV (B.O.) of 1870	400,000	2	23	48	73	11	62	18	85	Rs. 8,13,317	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
													

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income.	Police.	Conservancy and cleansing.	Education of births and deaths.	Lighting.
24-Pergunnahs	1	Calcutta	Rs. 8,13,317	Rs. 35,35,400	Rs. 8,60,681	Rs. 1,70,815	Rs.	Rs. 60,303	Rs. 1,90,405	Rs. 3,01,135	Rs. 3,294	Rs. 2,71,100

the Calcutta Municipality during the year 1879-80.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24
Tax on houses and lands.	Receipts from houses on trades.	Wheel-tax or other form of receipts from carriages and other vehicles (including licences).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL.			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered, &c.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 15) per head of population.	Incidence of income shown in column 21 per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
18,16,400	2,78,086	1,70,805	...	...	4,69,362	5,52,007	2,91,222	27,62,597	1,44,940	28,764	2,03,126	5,81,904	.....	34,83,400	42,16,717	0 12 0	8 6 3

of the Calcutta Municipality during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	REMARKS.
EXPENDITURE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments, hospitals, almshouses, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,80,591	47,061	47,800	2,03,600	7,050	6,085	2,77,306	1,10,065	2,67,400	32,70,867	9,06,916	

FORM No. I.

STATEMENTS OF INCOME

. . . or

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

Municipalities in Bengal during the year 1879-80.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wharf tax or other form of tax on carriers and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL.			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or other funds.	Total income of year, excluding balance.	Total including balance.	Expenditure of taxation (column 15) per head of population.	Expenditure of income-borne in columns 21 per head of population.	REMARKS.
					Fees on medical practitioners.	Licensing rate.	House scavenging tax.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
20,150	.....	8,371	1,385	2,087	.....	.....	.....	41,673	801	923	4,975	8,140	.....	59,008	64,720	1 0 11	1 15 8	
12,000	.....	1,675	473	57	.....	.....	.....	14,704	416	337	2,005	71	.....	17,531	20,070	0 7 5	0 8 10	
20,828	.....	3,519	825	4,439	.....	.....	.....	28,411	302	333	3,021	.....	.....	32,127	48,613	0 13 1	0 14 8	
20,056	.....	1,401	.....	2,780	.....	.....	.....	24,915	0 14	565	4,383	.....	.....	29,959	33,658	1 0 3	1 4 8	
4,417	.....	368	.....	117	.....	.....	.....	5,960	25	151	236	.....	.....	6,352	6,908	1 1 16	1 8 4	
45,910	.....	4,146	925	7,815	.....	.....	.....	58,225	1,271	1,100	7,642	.....	.....	68,238	90,261	0 11 7	1 1 2	
1,26,877	5,189	0,162	.....	1,625	.....	.....	28,750	30,730	1,97,178	2,816	6,530	10,416	.....	2,22,641	2,74,891	5 6 3	3 4 5	
2,14,847	5,130	17,141	2,782	11,684	.....	.....	20,750	30,530	3,11,676	5,465	8,908	50,130	8,217	3,65,931	4,00,851	1 6 5	1 10 3	
2,26,527	1,080	30,873	.....	425	.....	.....	.....	1,37,713	4,15,927	.....	18,025	60,008	.....	6,88,718	5,17,200	1 9 9	1 15 5	
13,328	.....	.....	.....	2,516	.....	.....	.....	14,068	1,883	268	1,828	.....	.....	18,052	20,190	0 9 7	0 11 0	
12,387	84	838	.....	1,079	.....	.....	.....	14,577	1,601	679	.....	.....	.....	15,957	17,962	0 7 11	0 8 4	
5,913	97	536	.....	606	.....	.....	.....	6,840	94	1,113	.....	.....	.....	8,063	7,907	0 8 8	0 10 10	
20,023	161	1,173	.....	3,818	.....	.....	.....	25,101	1,093	493	3,973	.....	.....	40,742	52,345	0 9 8	0 10 1	
7,625	.....	.....	.....	2,776	.....	.....	.....	10,254	.....	258	1,106	.....	.....	11,658	16,732	1 4 2	1 0 10	
2,73,793	1,270	40,746	.....	7,005	.....	.....	.....	1,37,713	4,00,816	1,000	18,706	65,171	.....	6,11,116	6,86,077	1 6 4	1 10 8	
7,358	.....	1,200	720	1,715	.....	.....	.....	10,809	.....	145	1,003	.....	.....	12,116	15,376	0 7 11	0 8 9	
14,198	.....	865	.....	.....	.....	.....	.....	14,533	37,003	864	81,220	.....	.....	1,31,040	1,34,147	2 0 10	17 10 1	
21,543	.....	1,350	1,075	1,713	.....	.....	.....	25,541	37,859	1,600	82,878	.....	.....	1,37,668	1,47,293	0 14 0	4 11 4	
40,023	.....	5,112	.....	12,450	.....	.....	2,500	76,046	5,915	631	13,116	.....	.....	80,704	1,07,562	1 0 2	1 4 0	
8,517	.....	.....	.....	343	.....	.....	.....	10,949	.....	311	1,250	.....	.....	11,997	14,632	0 11 10	0 13 7	
24,775	.....	5,112	.....	12,413	.....	.....	2,500	75,025	2,918	842	14,440	13	.....	97,805	1,29,503	0 15 4	7 9 2	
10,734	.....	1,000	.....	0,315	.....	.....	.....	21,000	107	273	2,401	.....	.....	23,670	21,240	1 0 5	1 8 6	
50,519	.....	6,258	4,517	16,188	1,899	.....	1,200	80,583	403	2,401	2,040	.....	.....	96,143	1,11,521	0 9 2	0 9 9	
30,419	12	3,236	.....	.....	.....	.....	.....	32,867	2,493	621	1,802	.....	.....	37,765	75, 71	0 7 10	0 9 5	
23,695	.....	.....	.....	.....	.....	.....	.....	13,696	2,207	743	711	.....	.....	17,355	18,474	0 5 6	0 7 9	
14,753	.....	.....	.....	11,172	.....	.....	.....	25,056	337	948	3,698	.....	.....	31,049	45,140	0 10 10	0 12 11	
19,001	.....	1,082	.....	.....	.....	.....	.....	26,778	369	902	219	.....	.....	28,047	36,174	0 6 6	0 6 11	
70,130	.....	.....	.....	2,368	.....	.....	.....	21,393	27	98	412	.....	.....	21,900	25,779	0 7 4	0 7 6	
1,37,510	13	8,570	4,517	20,823	1,408	.....	1,390	2,04,050	0,221	4,782	10,151	.....	.....	2,25,220	3,13,105	0 8 3	0 9 9	
15,374	548	1,785	846	10,718	.....	.....	.....	20,434	197	850	1,605	.....	.....	31,290	38,813	0 7 10	0 8 4	
15,354	.....	2,594	505	10,860	.....	.....	.....	20,433	.....	323	8,528	.....	.....	38,510	53,063	0 6 9	0 8 9	
13,637	.....	3,287	1,131	.....	.....	.....	.....	17,375	360	182	1,854	.....	.....	19,611	26,028	1 1 3	1 3 6	
49,718	568	7,500	8,251	31,401	.....	.....	.....	76,146	507	1,037	11,801	.....	.....	89,571	1,15,971	0 9 9	0 8 6	
7,00,394	6,964	85,493	11,225	10,763	1,808	23,730	1,73,501	11,78,830	44,540	80,460	2,16,482	5,230	.....	11,75,377	17,90,501	0 15 4	1 3 8	

[illegible]

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6								7	8							
Districts.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTROI.							
														a	b	c	d	e	f	g	h
					a	b	c	d	e	f	g	h		Class I. Articles of food or animal products.	Class II. Animals for slaughter.	Class III. Fuel, lighting, and washing.	Class IV. Building materials.	Class V. Dress, gums, and spices.	Class VI. Tobacco.	Class VII. Clothes.	Class VIII. Meats.
HAWAELONG DIVISION.												Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Municipal ...	1	Jamnapore ...		10,463	9	18	...	15	2	13	10	5	623	.....	.....	.....	.....	...	...	...
Municipal ...	2	Sahelgrungo ...		8,251	1	0	...	7	1	6	5	...	2,022	.....	.....	.....	.....	...	...	...
Total ...				12,704	3	19	...	22	3	19	15	5	8,545	.....	.....	.....	.....	...	...	...

Unions in Bengal during the year 1879-80—continued.

9	10	11	12	13	14				15	16	17	18	19	20	21	22	23	24	25	
Tax on houses and lands.	Receipts from licenses on trade.	Wheel-tax or other form of receipt from cartmen and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	Rent on houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
.....	480	.....	.....	480	.....	.....	.....	.....	.....	.....	.....	491	742	0 3 11	0 4 6	
.....	1,000	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	1,094	1,081	0 4 1	0 4 1	
.....	1,085	.....	.....	1,085	.....	.....	.....	.....	.....	.....	.....	1,085	985	0 3 5	0 3 5	
.....	1,108	.....	.....	1,108	.....	.....	.....	.....	.....	.....	.....	1,100	706	0 3 3	0 3 3	
.....	801	.....	.....	801	.....	.....	.....	.....	.....	.....	.....	801	1,164	0 3 9	0 2 9	
.....	181	.....	.....	181	.....	.....	.....	.....	.....	.....	.....	161	429	0 4 7	0 4 7	
.....	495	.....	.....	495	.....	.....	.....	.....	.....	.....	.....	502	108	0 3 1	0 1 9	
.....	4,808	.....	.....	4,808	.....	.....	.....	7	.....	.....	.....	4,862	8,291	0 3 4	0 3 4	
.....	1,307	.....	.....	1,307	.....	.....	.....	183	.....	.....	.....	1,306	5,464	0 3 1	0 3 1	
.....	1,190	.....	.....	1,190	.....	.....	.....	.....	.....	.....	.....	1,190	1,901	0 3 1	0 3 1	
.....	2,306	.....	.....	2,306	.....	.....	.....	183	.....	.....	.....	2,570	4,768	0 4 6	0 4 10	
.....	110	.....	55	48,274	.....	.....	48,245	.....	.....	350	12,628	.....	.....	.....	40,428	87,473	0 3 7	0 4 7	
.....	2,008	.....	.....	2,004	.....	49	151	.....	.....	.....	.....	3,104	4,537	0 5 2	0 5 6	
.....	1,070	.....	.....	1,070	.....	.....	50	.....	.....	.....	.....	1,131	2,163	0 3 0	0 3 10	
.....	3,092	.....	.....	3,092	.....	48	200	.....	.....	.....	.....	4,230	6,700	0 4 0	0 4 6	
.....	8,071	.....	.....	8,071	.....	145	50	.....	.....	.....	.....	8,892	12,990	0 6 1	0 6 8	
.....	1,102	.....	.....	1,102	.....	.....	.....	.....	.....	.....	.....	1,102	1,297	0 4 2	0 4 2	
.....	150	.....	.....	1,111	.....	.....	2,094	.....	1	402	.....	.....	.....	.....	2,497	3,593	0 4 10	0 7 0	
.....	748	.....	.....	748	.....	.....	.....	.....	.....	.....	.....	718	718	0 10 0	0 10 0	
.....	506	.....	.....	506	.....	.....	.....	.....	.....	.....	.....	506	506	0 7 7	0 3 7	
.....	4,430	.....	.....	4,430	.....	1	402	.....	.....	.....	.....	5,003	6,784	0 5 4	0 5 1	
.....	900	.....	.....	606	.....	.....	.....	.....	.....	.....	.....	900	892	0 3 2	0 3 4	
.....	612	.....	.....	1,477	.....	.....	.....	.....	.....	.....	.....	1,177	2,402	0 4 8	0 6 0	
.....	1,477	.....	.....	1,477	.....	20	63	.....	.....	.....	.....	1,520	1,807	0 4 3	0 4 7	
.....	2,501	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	3,051	.....	.....	3,150	.....	42	53	.....	.....	.....	.....	3,245	4,410	0 4 6	0 4 7	
.....	7,043	.....	.....	7,730	.....	43	460	.....	.....	.....	.....	8,248	10,803	0 5 0	0 5 3	
.....	116	700	55	1,07,889	.....	.....	1,08,794	.....	1,226	13,307	.....	.....	.....	.....	1,2 260	1,30,807	0 3 5	0 4 2	

tations in Bengal during the year 1879-80.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trade.	Wheel-tax or other form of receipt from cartmen and other vehicles (including tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).	Total income from taxation.	Rent on houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs. Rs. Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
13,806	890	100	.....	.....	14,806	18	203	1,067	.....	.....	15,733	16,166	1 5 8	1 0 7	
8,901	707	.....	.....	.....	6,006	804	84	370	.....	.....	8,210	8,102	1 5 0	1 0 9	
7,707	900	100	.....	.....	10,301	888	287	1,433	.....	.....	10,778	12,818	1 5 3	1 5 3	

Municipalities, Unions, and Stations during the year 1879-80.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25				
Tax on houses and lands.	Receipts from licenses on trades.	Wheat-tax or other form of receipts from carriages and other vehicles, including tolls.	Tax on animals.	Tolls and ferries.	Tax on persons according to their circumstances and property to be protected.	Fees on municipal provision.	Tax on coal and on bricks and lime-kilns.	Lighting rate.	House scavenging tax.	Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payment for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 13) per head of population.	Incidence of income shown in column 14 per head of population.	Balance.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs.
88,130	10	8,461	1,343	2,987	54,146	.....	.....	.....	.....	78,648	1,174	1,357	5,044	0,446	.....	86,468	117,386	0 8 4	0 10 8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	78,721	1,193	1,357	5,044	.....	.....	86,468	117,386	0 8 4	0 10 8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,987	175	77	836	.....	.....	4,945	4,945	0 0 8	0 7 8	.....
12,600	.....	1,875	475	67	10,018	.....	.....	.....	.....	87,728	.....	.....	5,781	76	.....	32,014	49,025	0 8 4	0 8 8	.....
10,000	.....	4,000	925	7,515	30,000	.....	.....	.....	.....	1,334	1,334	1,310	.....	.....	.....	8,182	1,365	0 10 0	1 0 8	.....
1,90,977	6,100	9,163	.....	1,025	1,197	.....	.....	20,750	50,750	1,08,300	2,610	6,530	16,416	.....	.....	2,27,771	22,771	1 14 8	2 8 1	.....
8,14,647	6,100	24,281	1,823	11,084	81,645	.....	.....	22,750	30,750	4,00,818	6,144	9,538	30,411	0,232	.....	4,59,133	33,247	0 13 7	0 14 8	.....
2,34,237	1,000	64,750	629	1,122	1,00,000	.....	.....	1,87,713	5,82,438	.....	.....	61,978	.....	.....	.....	6,10,098	6,28,797	0 16 3	1 0 8	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,710	.....	.....	.....	.....	.....	10,654	11,061	0 7 10	0 8 9	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,093	.....	.....	.....	.....	.....	14,411	20,965	0 11 0	0 11 4	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59,863	.....	.....	.....	.....	.....	85,014	1,08,212	0 5 0	0 8 8	.....
5,73,783	1,970	50,668	663	15,303	1,71,000	.....	.....	1,37,715	6,06,183	1,775	15,081	78,860	14,424	.....	.....	7,40,623	8,37,730	0 13 5	0 13 7	.....
.....
7,888	.....	1,800	986	1,713	4,443	.....	.....	.....	.....	15,097	.....	245	1,120	.....	.....	17,092	22,990	0 7 0	0 8 4	.....
14,108	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,035	27,003	890	61,670	.....	.....	1,26,438	1,33,679	1 11 3	1 10 1	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,070	.....	124	1,085	.....	.....	15,263	16,348	0 7 10	0 8 9	.....
.....	.....	1,010	106	1,050	12,400	.....	.....	.....	.....	1,210	.....	207	.....	.....	.....	16,478	18,722	0 8 1	0 8 5	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,699	.....	93	240	.....	.....	17,725	11,469	0 12 0	0 12 7	.....
.....	.....	1,007	680	.....	6,700	.....	.....	.....	.....	9,438	.....	37,879	.....	.....	.....	18,169	16,952	0 10 0	0 10 8	.....
.....	.....	.....	.....	.....	1,395	.....	.....	.....	.....	1,362	.....	.....	.....	.....	.....	1,332	1,465	0 8 3	0 8 3	.....
21,503	.....	7,094	2,124	5,202	49,938															

Abstract of Form No. I, giving the following particulars of all the Divisions in Bengal for 1879-80.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second ditto ditto	99
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	67
Ditto of stations under Chapter IV of ditto	2
Total	193

Population within municipal limits	2,914,358
------------------------------------	-----------

Number of Towns of which the Municipal Committees are—

(a) Appointed by election only	...
(b) Ditto partly by election and partly by nomination	...
(c) Ditto by nomination only	...
Total	...

Aggregate number of Members of Municipal Committees—

(a) <i>Ex-officio</i> Members	502
(b) Elected Members	42
(c) Nominated Members	1,698
Total	2,242

Of the above—

(d) Officials	555
(e) Non-officials	1,687
(f) Europeans	515
(g) Natives	1,727

System of municipal taxation in force—

(a) Octroi	...	In force in no Towns.
(b) Tax on houses and lands	...	" 27
(c) Licenses on trades	...	" 7
(d) Tax on vehicles	...	" 64
(e) Tax on animals	...	" 34
(f) Tolls	...	" 37
(g) Fees on public processions	...	" 1
(h) Tax on persons occupying holdings according to their circumstances	...	" 166 "

Rs. A. P.

Amount of income under each head separately, being the totals for the province, of columns 7 to 20 of Statement I	26,51,154	0	0
Average incidence of taxation per head of population in Municipalities	0	10	0
Average incidence per head of municipal income from all sources	0	12	1

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM NO. II.—Statement showing the Expenditure of First Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of central.	Collection of other taxes and income (if any special income from that of the head office is maintained).	Contingency and administration.	Police.	Maintenance of buildings and furniture.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	8,112	58,808	1,001	4,785	1,373	15,023	10,313	169	4,071	4
Midnapore	2	Midnapore	3,448	17,631	.....	1,402	.....	508	4,943	6,489	149	.....
Hooghly	4	Hooghly and Chinsurah	16,418	33,127	.....	5,175	.....	2,024	8,094	11,178	.....	1,820
	5	Serampore	4,749	30,000	.....	5,156	.....	.....	6,130	5,626	.....	1,000
	6	Uttarparah	740	5,313	.....	979	.....	144	947	1,088	.....	400
		Total	23,013	68,346	.....	7,313	.....	3,099	15,099	29,081	.....	3,220
Howrah	8	Howrah	2,347	2,32,644	.....	18,703	.....	5,114	56,044	34,824	.....	33,068
		Divisional Total	35,899	5,46,031	1,001	85,168	.....	9,910	89,299	72,380	149	37,398
PRESDENCY DIVISION.												
Se-Poyannah	7	Suburban	29,903	4,88,744	.....	61,650	.....	11,308	1,44,637	80,971	1,008	31,794
Nuddia	8	Kichmarah	9,994	10,832	.....	1,084	.....	1,320	2,104	6,413	.....	.....
	9	Bantipore	2,065	18,057	.....	2,175	.....	.....	934	6,071	175	.....
	10	Banaghat	1,054	6,053	.....	1,094	.....	.....	503	1,812	.....	.....
		Total	12,903	40,743	.....	5,353	.....	1,320	3,548	13,999	175	.....
Jessore	11	Jessore	4,076	11,638	.....	1,411	.....	.....	788	2,470	.....	429
		Divisional Total	46,331	8,41,148	.....	48,383	.....	12,720	1,49,907	1,06,440	1,863	38,223
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Bangore Bannlah	2,480	12,114	.....	823	.....	1,170	800	3,237	.....	.....
Darjelling	13	Darjelling	7,187	1,24,040	1,275	1,593	.....	1,09	6,540	3,447	.....	.....
		Divisional Total	10,667	1,37,056	1,275	2,165	.....	1,769	9,108	6,804	.....	.....
DACCA DIVISION.												
Dacca	14	Dacca	20,684	88,708	698	7,730	.....	437	31,077	16,183	.....	2,008
	15	Comillah	2,555	11,097	.....	1,590	.....	.....	1,800	8,073	80	.....
		Divisional Total	23,140	97,908	698	9,320	.....	437	32,877	18,396	80	2,008
CHITTAGONG DIVISION.												
Chittagong	16	Chittagong	561	23,579	.....	1,456	.....	612	3,403	4,899	.....	.....
PATNA DIVISION.												
Patna	17	Patna	10,078	95,143	.....	7,883	.....	.....	13,601	20,874	.....	4,288
Gya	18	Gya	30,008	37,708	.....	1,796	.....	.....	6,563	12,883	70	1,648
Shahabad	19	Arrah	1,110	17,355	172	1,383	.....	.....	3,330	8,708	90	.....
Mounseppore	20	Mounseppore	14,397	31,040	.....	4,290	.....	411	6,020	6,741	.....	1,160
Burhanga	21	Burhanga	25,427	22,017	.....	1,252	.....	718	2,336	7,081	.....	688
Baran	22	Obnupa	8,879	21,800	.....	677	.....	827	3,293	7,000	348	.....
		Divisional Total	87,930	2,23,229	172	16,891	.....	8,056	34,726	64,563	411	7,748
RHAGULPORE DIVISION.												
Monghyr	23	Monghyr	16,754	37,280	.....	2,150	.....	.....	6,273	3,148	.....	528
Rhagulpo	24	Rhagulpo	1,328	39,340	.....	1,340	.....	1,201	7,261	5,785	.....	.....
Purneah	25	Purneah	9,667	19,611	.....	778	.....	719	5,073	5,902	.....	.....
		Divisional Total	26,740	60,231	.....	6,444	.....	2,040	16,107	14,836	.....	528
		GRAND TOTAL	2,30,184	14,70,777	3,894	1,15,110	.....	26,588	8,44,917	5,20,694	2,487	78,947

Municipalities in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
Expenditure.													REMARKS.
Construction and maintenance of works.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works including gardens and similar improvements.	Sanitary and charitable institutions (Hospitals, dispensaries, vaccination, &c.).	Education and Arts.	Science.	Miscellaneous.	Contributions to Local or Provincial Funds.	Expenditure of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
18,609	1,851	.....	.....	2,069	.....	437	.....	5,006	.....	8,909	61,714	3,008	
4,832	831	1,366	25	179	.....	858	260	123	.....	.....	30,711	239	
10,708	616	.....	.....	.....	72	304	300	4,236	.....	41,114	.....	6,822	
7,430	611	185	.....	.....	1,070	1,473	620	3,000	.....	93,100	.....	1,362	
730	53	.....	.....	404	153	190	96	857	.....	5,938	.....	110	
18,946	1,359	165	.....	454	1,203	1,403	1,116	9,093	.....	.....	81,857	6,304	
61,690	6,797	645	.....	597	8,103	4,338	1,382	13,738	.....	.....	2,29,716	4,110	
60,984	15,096	3,169	25	3,109	4,400	7,611	2,504	20,860	.....	3,700	5,85,157	18,094	
90,833	18,819	658	701	17,511	.....	5,714	3,000	28,085	.....	.....	4,90,243	2,317	
8,278	.....	664	.....	290	1,295	802	730	730	.....	.....	22,861	6,208	
2,307	398	137	.....	174	.....	353	1,735	1,349	.....	.....	10,143	890	
1,909	.....	.....	.....	.....	.....	360	209	1,049	.....	.....	6,991	153	
12,383	298	621	.....	360	1,825	1,344	1,093	3,147	.....	.....	53,917	7,299	
4,911	67	.....	143	.....	.....	1,465	406	369	.....	.....	12,391	3,330	
1,16,210	13,494	1,677	836	17,791	1,265	8,603	6,100	32,121	.....	.....	6,48,623	25,054	
6,274	83	63	.....	.....	.....	358	101	207	.....	.....	12,308	2,564	
12,565	.....	1,461	36,211	23,459	213	1,870	600	4,269	.....	.....	4,19,017	12,010	
18,831	83	1,557	66,211	24,650	212	2,179	761	6,576	.....	.....	1,32,916	15,364	
4,882	51	.....	6,362	.....	2,338	3,060	.....	5,591	.....	1,391	84,060	22,823	
2,161	185	.....	120	.....	.....	912	80	84	.....	.....	4,032	4,790	
7,193	220	.....	8,475	.....	2,348	4,372	80	8,045	.....	1,301	95,012	27,343	
7,643	.....	273	.....	233	.....	325	189	371	.....	.....	10,131	5,106	
36,318	6,128	.....	.....	5,001	.....	2,372	1,290	2,925	.....	.....	1,00,290	4,941	
5,095	108	414	.....	3,546	.....	635	360	759	.....	.....	31,264	39,857	
5,245	280	.....	.....	290	.....	120	.....	1,004	.....	.....	610	16,174	2,300
10,213	1,327	.....	79	110	122	1,374	300	675	.....	.....	31,530	11,067	
7,898	1,307	697	.....	89	600	70	560	1,960	.....	.....	25,497	10,067	
6,797	1,077	299	.....	632	81	1,849	198	746	.....	.....	23,430	6,340	
60,618	19,807	1,380	79	9,137	951	8,895	2,118	7,870	.....	.....	610	2,30,162	71,012
8,462	.....	853	.....	635	324	1,470	672	862	.....	.....	30,654	17,399	
15,653	.....	1,398	.....	602	.....	1,016	607	1,808	.....	1,000	37,239	2,130	
7,865	.....	.....	.....	.....	.....	340	.....	1,660	.....	.....	39,341	7,917	
39,419	.....	2,244	.....	1,137	321	8,726	1,109	4,139	.....	1,000	8,211	27,727	
5,29,895	87,121	9,101	67,405	60,557	6,196	51,909	12,568	81,910	.....	6,822	15,96,326	2,63,520	

Unions in Bengal during the year 1879-80.

[illegible]

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes or sources of income (if any special establishment of the head office is maintained.)	Concessions and commissions.	Police.	Registration of births and deaths.	Lighting.
PATNA DIVISION.—(Contd.)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shahabad	40	Chowra	251	491	.....	114	.....	.....	86	255	.....	.....
	50	Bhojpur	47	1,094	.....	170	.....	.....	.....	635	.....	.....
	51	Chhapra	—277	945	.....	374	.....	.....	120	398	.....	.....
	52	Madhupura	—572	1,166	.....	.....	.....	.....	.....	468	.....	.....
	53	Jehanabad	667	611	.....	106	.....	.....	102	391	.....	.....
	54	Chandi	256	101	.....	32	.....	.....	.....	85	.....	.....
	55	Chhapra	118	802	.....	89	.....	.....	.....	312	.....	.....
Total			388	4,902	.....	1,046	.....	.....	531	2,774	.....	.....
Muzaffarpore	56	Basatpurhoo	1,071	1,390	.....	204	.....	.....	72	472	.....	.....
	57	Mohar	715	1,188	.....	211	.....	.....	112	702	.....	.....
	Total		1,786	2,578	.....	415	.....	.....	184	1,174	.....	.....
Divisional Total			31,460	66,423	.....	4,683	.....	1,340	9,907	27,996	163	.....
BHAGALPORE DIVISION.												
Purneah	58	Kishengunge	1,439	3,106	.....	800	.....	.....	86	2,224	.....	.....
	59	Manikunge	1,022	1,121	.....	120	.....	.....	74	709	.....	.....
	Total		2,461	4,227	.....	920	.....	.....	160	2,933	.....	.....
ORISSA DIVISION.												
Pooree	60	Pooree	4,092	8,892	.....	1,716	.....	.....	593	5,223	.....	.....
CHOTA NAGPORE DIVISION.												
Lehardunga	61	Lehardunga	186	1,102	.....	141	.....	.....	219	651	.....	.....
	62	Garwah	1,046	2,497	.....	315	.....	.....	293	914	.....	.....
	63	Dalsingunge	.....	7 1/2	.....	125	.....	.....	168	365	.....	.....
	64	Palkote	210	486	.....	156	.....	.....	.....	286	.....	.....
Total			1,391	5,003	.....	796	.....	.....	680	2,236	.....	.....
Manabhum	65	Manabhum	76	8 1/2	.....	30	.....	.....	71	120	327	.....
	66	Jhaidah	369	1,177	.....	22	.....	.....	297	272	424	.....
	67	Rajmouzahpore	268	1,539	.....	62	.....	.....	144	203	764	.....
Total			1,174	3,546	.....	114	.....	.....	502	696	1,533	.....
Divisional Total			2,565	8,546	.....	849	.....	.....	502	1,566	3,763	.....
GRAND TOTAL			60,968	1,23,980	.....	12,797	.....	3,556	16,867	67,997	163	.....

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICTS.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes or sources of income (if any special establishment of the head office is maintained.)	Concessions and commissions.	Police.	Registration of births and deaths.	Lighting.
BHAGALPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monghyr ...	1	Jamshypore ...	623	15,323	.....	1,771	.....	.....	2,292	1,530	.....	.....
Scindia Pergannah ...	2	Subanspur ...	2,922	5,240	.....	722	.....	.....	216	1,495	840	.....
Total			3,545	20,773	.....	2,493	.....	.....	216	4,731	2,370	.....

Unions in Bengal during the year 1879-80.

[illegible]

Stations in Bengal during the year 1879-80.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and other improvements.	Sanitary and charitable establishments (hospitals, almshouses, &c., vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Exemption of debt.	Total.	Credit balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,085 1,677	81	389 .....	..... .....	..... 10	..... 868	..... 113	..... 880	..... 1,707	..... 261	..... .....	..... 10,735	..... 6,872	..... 431 2,599
7,505	81	389	.. ..	10	868	175	336	1,908	.....	.....	11,097	2,721	

of Municipalities, Unions, and Stations in Bengal during the year 1879-80.

16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	REMARKS.
EXPENDITURE.																
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including streets and public improvements.	Sanitary and charitable establishments, almshouses, hospitals, &c.	Education, Science and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of Debt.	Total.	Balance at the close of the year.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
35,988	8,818	611	.....	2,194	135	1,816	609	5,989	.....	3,909	99,622	18,779		
467	.....	59	.....	60	27	1,423	50	471	.....	.....	8,512	1,681
77	.....	137	.....	.....	1	.....	.....	15	300	.....	3,790	741
1,000	550	130	.....	324	180	1,071	.....	1,071	.....	.....	36,918	7,007
35,991	9,368	.....	.....	464	5,601	5,513	1,591	10,179	.....	.....	1,14,734	15,696
41,590	6,767	645	.....	397	8,105	6,356	1,593	15,750	.....	.....	2,11,094	6,884	
97,507	13,890	3,979	26	3,598	7,905	12,407	4,344	31,437	300	3,909	4,94,240	61,007				
1,19,881	13,618	3,418	751	19,619	284	10,104	4,398	33,799	.....	.....	6,07,776	48,244		
17,140	389	679	.....	504	1,383	1,698	2,685	4,523	.....	.....	60,789	10,563	
4,584	87	.....	145	.....	.....	448	329	.....	.....	.....	11,524	6,781
18,097	382	29,308	.....	.....	.....	2,431	1,593	1,276	.....	.....	84,344	15,799
1,87,773	14,176	33,198	896	19,468	1,560	16,108	9,016	39,823	.....	.....	7,92,943	74,330		
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-3,523
6,183	63	61	.....	.....	.....	.....	234	350	.....	.....	13,398	4,092
13,523	.....	1,464	56,210	24,800	243	1,420	900	4,299	.....	.....	1,19,017	12,610	
908	.....	.....	.....	.....	.....	1,193	.....	.....	.....	.....	9,706	8,871
5,723	31	231	354	.....	.....	1,227	168	1,033	.....	.....	16,394	2,821
3,290	53	381	.....	.....	.....	410	80	176	.....	.....	8,570	2,888
1,466	13	6,573	168	64	561	.....	1,169	.....	.....	.....	17,914	867
.....	.....	.....	.....	.....	.....	20	.....	64	.....	.....	1,821	144
.....	.....	.....	.....	.....	.....	.....	.....	35	.....	.....	.....	1,143
32,143	312	9,014	94,613	24,014	1,293	4,083	1,076	8,137	.....	.....	1,91,079	33,644		
6,033	135	.....	12,713	344	2,288	6,156	600	6,221	.....	1,301	1,70,522	27,207		
3,395	.....	612	.....	.....	.....	900	300	388	.....	.....	10,081	1,436
3,748	.....	892	1,681	1,463	.....	1,136	224	826	.....	25	18,263	6,263	
7,303	30	616	154	743	.....	94	776	654	.....	.....	24,136	3,876	
5,173	163	75	130	.....	.....	38	130	18	.....	.....	14,421	4,962
31,439	350	1,566	13,745	3,679	4,819	6,778	1,731	7,968	1	3,395	1,98,660	44,450				
6,370	.....	273	.....	280	155	335	249	493	.....	.....	21,331	5,688
.....	.....	8	.....	.....	.....	250	45	516	.....	.....	2,052	1,302
6,370	.....	283	.....	280	185	636	291	1,028	.....	.....	21,383	6,788
49,051	6,998	.....	.....	5,000	733	3,912	2,700	6,094	.....	.....	1,82,619	26,460
7,383																

Abstract of Form No. II, giving the Provincial Totals for each column, from 4 to 24, for the year 1879-80.

					Rs.
Balance from previous year	...	...	...	...	4,43,385
Income during the year	...	...	...	...	22,07,869
Interest on debt	...	...	...	...	3,304
Head office establishment	...	...	...	...	1,74,197
Collection of octroi	...	...	...	...	Nil
Collection of other taxes and sources of income	...	...	...	...	55,860
Conservancy and cleansing	...	...	...	...	4,25,724
Police	...	...	...	...	5,73,377
Registration of births and deaths	...	...	...	...	8,629
Lighting	...	...	...	...	82,917
Construction and maintenance of roads	...	...	...	...	4,63,040
Watering roads	...	...	...	...	41,169
Drainage works	...	...	...	...	59,804
Water-supply	...	...	...	...	76,592
Buildings	...	...	...	...	69,056
Other public works, including gardens and similar improvements	...	...	...	...	22,028
Sanitary and charitable establishments (hospitals, almshouses, vaccination, &c.)	...	...	...	...	59,109
Education, Science, and Art	...	...	...	...	24,387
Miscellaneous	...	...	...	...	1,13,587
Contributions to local or provincial funds	...	...	...	...	2,246
Repayment of debt	...	...	...	...	9,353
			Total	...	22,59,179
Balance at the close of the year—					
Credit balances	...	...	...	...	3,95,582
Debit ditto	...	...	...	...	—3,607

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1880-81.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1882.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1880-81.

No. 167.

FROM COLMAN MACAULAY, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 10th March* } 1882.
 { *issued the March* }

MEDICAL AND MUNICIPAL
DEPARTMENT.
(MUNICIPAL.)

SIR,

WITH reference to the Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—27, dated the 27th March 1872, I am directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1880-81, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the same Department, No. 2—81, dated the 8th August 1876.

CALCUTTA.

2. *Election and Appointment of Commissioners.*—As a general election of Commissioners was held in October 1879, there was no general election during 1880. One elected Commissioner died during the year and his successor was elected on the 15th July; and two vacancies were caused by the resignation of Commissioners appointed by Government.

3. *Meetings of the Commissioners.*—During 1880 the Commissioners held five ordinary meetings, four quarterly meetings, thirteen special general meetings, and two special meetings, or in all twenty-four meetings, to which all the Commissioners were invited. In addition to these, there were 37 meetings of the

Town Council and 111 meetings of Committees and Sub-Committees appointed to consider and report on special subjects and departments. Several of these Committees and Sub-Committees—notably the License Committee and the Sub-Committee for considering and cancelling bills in arrear—did excellent work, holding meeting after meeting until the object of their appointment was gained; and on the whole the Commissioners showed by their attendance at meetings a very creditable interest in their work. Thirteen of the elected Commissioners and one nominated Commissioner attended 50 meetings or more than that number. Of the elected Commissioners eight attended less than five and none less than two meetings.

4. *Finances of the Municipality: its liabilities.*—The finances of the Municipality are, it is believed, now in a thoroughly prosperous condition. Although a further sum of $2\frac{1}{2}$ lakhs of rupees was borrowed during the year 1880, the net debt to Government and debenture-holders at the close of the year was, after deduction of the Sinking Fund, Rs. 1,27,75,937, against Rs. 1,28,78,770 at the beginning of the year; the ordinary revenue exceeded the ordinary expenditure by Rs. 2,12,504; the actual balance at the close of 1880, including the estimated value of stores in stock, was Rs. 15,40,967 as compared with Rs. 12,07,264 at the close of the previous year; and the cash balance was Rs. 6,54,804 as compared with Rs. 7,92,577. That the improved financial condition of the Municipality is fully appreciated by the public was shown by the fact that the debenture loan of $2\frac{1}{2}$ lakhs of rupees which the Corporation issued during the year, in order to pay for the pipes required for the independent pumping main between Tallah and Wellington Square, and for the extension of the street water-supply, was tendered for more than six times over, nearly the whole loan being taken up at a premium of Rs. 2-9 per cent. and more than $18\frac{1}{2}$ lakhs of rupees being offered at and above par. As a result of the greatly improved financial condition of the Municipality, the Commissioners were able in 1881 to reduce the house-rate from 8 per cent. to $7\frac{1}{2}$ per cent., and the water-rate from $3\frac{1}{2}$ to 3 per cent., and to make still greater reductions in the different classes of night-soil fees.

5. The aggregate of the cost of the drainage scheme, water-supply,

Statement Showing the principal works of permanent benefit in the Town.

Work.	Cost. Rs.	Date of improvement.
Drainage scheme	77,44,865	Commenced in 1858
Water-supply	72,97,559	Ditto in 1861
Continuation of Free-School-street to Dhurmollah	13,20,860	Ditto in 1864
Opening out of Cassing-street		Ditto in 1865
Continuation of Olive-row		Ditto in 1865
Opening out of Hendon-street		Ditto in 1868
" " of " Square		Ditto in 1867
" " of Grey-street	6,46,969	Ditto in 1873
Municipal Railway		finished 1867
Land and machinery at the brickfields at Katrung	2,19,961	Ditto in 1868, ,, in 1861.
Land, building, and machinery at the Entally Workshop	2,07,352	Ditto in 1862, ,, in 1863.
Municipal Office and land	1,93,399	Ditto in 1872, ,, in 1874.
New Market	6,68,406	Ditto in 1871, ,, in 1874.
Dhurmollah Market	7,08,807	Purchased in 1874.
Public latrines, night-soil depôts	3,41,481	Commenced in 1860.
Slaughter-houses	2,34,948	Ditto in 1866.
		finished in 1860.
Total	1,98,16,571	

and other works of permanent benefit possessed by the Municipality, is nearly two crores of rupees, as will be seen from the statement on the margin; and after a full allowance is made for deterioration of block, and for excessive expenditure on one or two works, it cannot be doubted that the Municipality possesses more than an equivalent for the burden of Rs. 6,39,000 which is the approximate charge for interest on loans now outstanding against it. From the Rs. 1,27,76,000 given above as the debt on which interest has to be paid, about 21 lakhs, the cost of reproductive works, yielding about 6½ per cent., should be deducted, so that the present net debt for non-productive works is less than 107 lakhs of rupees. Considered with reference to the benefit derived by the public in health and convenience, the interest on this sum is a small burden in return for the water-supply, drainage system, and other works; while, if only 20 per cent. of the increased value of property in Calcutta is due to the improvements effected, the money has been invested to the pecuniary advantage of the town.

6. *Income of the year.*—The following statement shows the actual revenue of the Municipality during the year 1880-81 as compared with that of the previous year:—

ITEMS OF INCOME.	Income during 1879-80.	Income during 1880-81.
House-rate	13,10,406	10,07,462
Police-rate	2,91,252	3,01,474
Lighting-rate	2,52,097	2,41,907
Water-rate	4,59,362	3,91,512
Receipts from licenses on trades and professions	2,78,586	2,29,908
Carriage and horse-tax	1,70,894	1,21,364
Rents of houses, gardens, and markets	1,44,849	1,71,194
Fines and penalties	38,764	43,431
Miscellaneous	2,03,126	1,84,582
Payments for municipal services rendered to individuals	2,84,064	2,62,959
Total	34,33,400	29,55,987

The total income during 1880-81 was therefore Rs. 29,55,987, and if to this is added the balance of Rs. 9,66,910, which was in hand at the close of the previous financial year, the amount available for expenditure was Rs. 39,22,897.

7. *Expenditure.*—The following statement shows the expenditure of the Municipality under the different revenue accounts as compared with the sums expended in the previous year:—

ITEMS OF EXPENDITURE.	Expenditure during 1879-80.	Expenditure during 1880-81.
Interest on debt	9,09,651	7,98,034
Head office establishment	1,79,845	1,91,728
Collection of rates	60,363	55,049
Conservancy and cleansing	1,96,495	2,06,424
Police	3,01,132	3,00,187
Registration of births and deaths	3,294	5,933
Lighting	2,71,169	2,36,398
Construction and maintenance of roads	3,80,391	2,41,464
Watering roads	47,681	47,530
Drainage working expenses	47,809	48,185
Water-supply	2,03,560	1,89,329
Repair of buildings	7,959	8,379
Other works of public utility... ..	6,688	6,529
Sanitary and Charitable establishments	2,77,206	1,77,026
Miscellaneous	1,19,065	1,20,605
Repayment of debt	2,67,499	3,09,842
Total	32,79,807	29,42,642

8. The balance remaining in hand at the close of the financial year 1880-81 was Rs. 9,80,255. The Sub-Committee appointed to examine and cancel the irrecoverable bills of previous years, the appointment of which was mentioned in last year's report, met 32 times during the year 1880, and cancelled bills amounting in all to Rs. 2,93,805.

9. *Assessment.*—There was no general revision of assessment of holdings in any of the wards, but the valuation of 621 premises was enhanced,

while the valuation of 370 premises was reduced. The financial result of these operations was an increased assessment of Rs 72,186, and a consequent increase of Rs. 11,071 in the annual demand under the several rates as shown below —

	Rs
House-rate	5,776
Water-rate	2,047
Police-rate	1,895
Lighting-rate	1,444
Total	11,071

10. *License Department.*—There were 24,702 licenses on trades, professions, and callings issued by the Commissioners during the year 1880, as compared with 27,759 in 1879; and the total value of the licenses was Rs. 2,42,263 as compared with Rs. 2,55,823 in 1879. There was an increase of nine in the number of joint-stock companies; merchants, agents, wholesale traders, &c., numbered, according to the license returns, 1,279, against 1,281 in the previous year. There were 215 practising barristers, attorneys, and pleaders of the High Court, against 199 in 1879, and 124 pleaders of subordinate courts and mooktears against 137. The number of surgeons remained at 14, but practising licentiates of medicine, apothecaries, veterinary surgeons, and owners of dispensaries fell in number from 139 to 112, and native doctors and *kobirajes* from 39 to 31. There is no doubt that the assessments in several of the classes were in 1880 incomplete, and now that the License Department has been reorganized in accordance with the report of the Special Committee appointed by the Municipality, the returns for the year 1881 will probably show an increase in both licenses and receipts. There were altogether during the year only 84 petitions of objection against assessments. In 11 cases the petitioners were exempted, in 24 cases the classification was modified, and in 49 cases the assessments were upheld.

11. *Horse and Carriage-tax and Registratin of Carts.*—The receipts from the carriage and horse-tax were slightly higher than in 1879, being Rs. 1,08,143 against Rs. 1,07,567. The number of licenses taken out for carriages drawn by two horses was 712 against 693 in the previous year; the number of carriages drawn by one horse or pony was 2,857 against 2,955; the number of buggies licensed was 272 against 292; the number of horses 3,836 against 3,844; the number of ponies and mules 1,122 against 1,290, and the number of race-horses 9 against 2. The number of carts and hackeries registered during the year was 15,042 against 14,443 in 1879, and the receipts were Rs. 60,209 against Rs. 57,831. The total amount of the fees realized by the registration of hackney carriages and palanquins in the Town, and the Suburbs of Calcutta, and in Howrah, was Rs. 17,491, as compared with Rs. 17,001 in 1879; the number of carriages of the first, second, and third classes registered in the past year being respectively 69, 1,769, and 1,525, the number of drivers 3,848, the number of palanquins 831, and the number of palki-bearers 4,137. The Hackney Carriage Act, V (B.C.) of 1866, was extended on the 1st January 1881 to the cantonment of Dum-Dum and the portion of the Calcutta and Jessore road between Dum-Dum and Calcutta; and arrangements have been made for the employment of the municipal licensing officer as registering officer, and for the division of the fees equally between the Calcutta Municipality and the Dum-Dum cantonment.

12. *Town improvements.*—The progress made during the year in the matter of town improvements was small. Three roads, which were constructed in 1879, were completed in 1880, but only one new road out of eight included in the programme of the year, was taken in hand. As regards the systematic improvement of *bustees* not much was done during the year; the preparation of a register of all the *bustees* in the town that required to be opened out was taken in hand and has since been completed; the survey of five out of the total number (482) of *bustees* was completed, and the survey of nine others was commenced; and nine of the *bustees* were inspected and condemned by two medical officers who were deputed to examine and report upon them under section 290 of Act IV (B.C.) of 1878.

13. Out of 432 tanks that required at the beginning of the year 1879 to be filled in and covered over with earth, only 15 were dealt with during the year 1880; these tanks were, however, far above the average size. Still only Rs. 3,690 was expended from municipal funds on the work of filling up tanks. One of the chief obstacles to progress in this work of improvement was the objection of the Commissioners to spend the money of the rate-payers in improving the property of private persons who could not, under section 257 of the Calcutta Municipal Act, be compelled to pay for the expenditure incurred, unless their tanks were situated within a private enclosure. This objection has been removed by the Calcutta Municipal Amendment Act of 1881, under which the Commissioners have obtained powers which will enable them to deal more effectually than hitherto with both unhealthy *buties* and noxious tanks. The Commissioners have also under consideration a suggestion that some of the large tanks in the northern part of the town should be emptied, deepened, and then connected with the water-supply of the town, and that once or twice a year the bulk of the water should be pumped off and fresh water taken in. Not only would the tanks in the northern quarter of the town be thus improved, but there would be a supply of earth available for filling up other noxious tanks and pits.

14. *Water-supply.*—The average daily supply of filtered water during the year 1880 was 7,407,256 gallons against 7,464,150 gallons in 1879, and numerous complaints were made regarding the insufficiency of the pressure in the filtered-water supply pipes. On an average there are two additional connections with the supply pipes every day, and with every connection the pressure diminishes. The laying of an independent main between Tallah and the Wellington Square reservoir is, however, estimated to save half a million gallons a day, and the increased supply of unfiltered water that will be obtained when the pumping engine has been transferred from Chandpal Ghât to Mullick's Ghât will lead to a further daily saving of 1,500,000 gallons of filtered water. The question of the increase of the water-supply of the Town and its extension to the Suburbs, which is provided for by Act VI (B.C.) of 1881, is now under the consideration of the Municipality. The total expenditure on the water-supply in 1880 was Rs. 4,72,000, of which Rs. 2,77,880 was on account of interest and repayment of loans. The total number of premises connected with the water-supply at the close of the past year was 12,729 out of a total number of 42,212. Out of a total road surface of 14,893,000 square feet, 10,250,000, or more than two-thirds were watered, rather more than half with unfiltered and rather less than half with filtered water, the total cost of watering during the year being Rs. 43,050. The cost of filtered water was calculated to be Rs. 137 per million gallons, and the cost of unfiltered water Rs. 65 per million gallons. The works commenced by the corporation in June 1879, with the view of supplying Barrackpore with filtered water, were practically completed in November 1880, and the regular supply of water to that station took place from the 2nd December.

15. *Drainage.*—At the beginning of 1880 there remained $42\frac{1}{2}$ miles of third class pipe sewers to be constructed in order to complete the drainage scheme of the Town, but, owing to delay in the acquisition of the land that had to be taken up, only 7.35 miles of sewers were actually constructed, the outlay being only Rs. 1,21,560, or Rs. 28,440 less than the minimum expenditure prescribed by the Act. The expenditure since the passing of Act IV (B.C.) of 1876 has, however, considerably exceeded the fixed minimum, the average outlay of the four years being Rs. 2,21,561. The total number of premises connected with the sewers up to the end of 1880 was 14,821.

16. *Tramways.*—Act I (B.C.) of 1880, an Act to authorize the making and to regulate the working of street-tramways in Calcutta, received the assent of the Governor-General on the 26th February 1880, and the work of laying down the tramways then proceeded rapidly. The lines along Bow Bazar-street, Lal Bazar-street, Dalhousie Square (north and west), and Hare-street, were completed during the year, and are now in full working order, and portions of other lines were also finished.

17. *Meteorology of the year.*—The year 1880 presented no abnormal meteorological features in Calcutta. The temperature was moderate, the

humidity high, and the rainfall plentiful and well distributed throughout the year. The price of rice gradually fell from Rs. 3-5 per maund in January to Rs. 2 per maund in December, and other articles of food were proportionately cheap.

18. *Vital Statistics.*—The recorded birth-rate of the year was 17·5⁴ per 1,000 against 13·8, the average of the previous ten years. Compared with European standards even the rate of 17·5, the highest registered in the decade, is extremely low; but it has more than once been pointed out that a rate approaching 18 per 1,000 is not incredible, having regard to the peculiar circumstances of Calcutta, the great excess of the male over the female population (192 to 100), and the large proportion of unmarried women and widows. There was an undoubted improvement in the registration of births during the past year. Sub-Registrars were appointed to 12 out of the 18 sections of the

register them, and by personal enquiry and with the assistance of the police to discover and correct failures to register. As the Vaccination Act has thrown upon the Registrars new and important duties, the necessity for appointing additional Sub-Registrars will probably soon arise, and in that case a further improvement in the system of registration of births may be looked for. The following table shows the registered birth-rates of the different races in Calcutta in 1880 and the previous year:—

				Birth-rates.	
				1880	1879.
Non-Asiatics	...	...	...	20·9	25·1
Mixed races	...	...	...	42·6	35·9
Asiatics	Hindus	...	...	17·9	15·4
	Mahomedans	...	...	14·9	11·5
	Other classes	...	...	5	4·6

19. The death-rate was 27·1 per 1,000 as compared with 30·3 per 1,000 in the previous year, and 28·6 per 1000, the mean mortality of the previous ten years. Filtered water was first supplied to Calcutta in May 1870, and the mortality from cholera, which, previous to that year, never fell below 2,270, has since that date never exceeded 1,851. The average mortality from cholera in the 11 years 1870 to 1880 was 1,280; the average for the six years 1864 to 1869 being 4,300. Comparing the mortality in Calcutta with that in the Suburbs, it appears that notwithstanding the population of the Town was, according to the census of 1876, 429,535 against 257,149 in the Suburbs, the actual total mortality in the Suburbs, both from cholera and from other causes during the four years 1877 to 1880, was considerably higher than in Calcutta; while if the figures are reduced to correspond with the population, the cholera mortality in the Suburbs was to that in the Town as 24 to 7, and the mortality from all causes, including cholera, as 7 to 4. These figures alone show the immense importance to the Town, as well as to the Suburbs, of extending the filtered water-supply. Until all the *bustees* in Calcutta are drained and ventilated, and their conservancy properly attended to, and until all the noisome tanks in and around the town have been filled in, the city cannot be considered secure against epidemics of cholera and other diseases. The comparative immunity from epidemic diseases enjoyed by Calcutta in the past few years must, however, be regarded as to a great extent accidental, when it is borne in mind that separated from the town only by the width of a single street, there is a population of more than 2½ millions of people unprovided with filtered water, and not only liable to, but actually experiencing, the frequent outbreaks of epidemic disease that sooner or later invariably follow the use of impure water. So long as the Suburbs are not supplied with filtered water, the people of Calcutta may be comparatively safe from an outbreak of disease within the town, but they are in no way protected from contagion from their neighbours.

20. The following table shows the mortality of 1880 in Calcutta as compared with that of 1879, the figures for the different races and sexes being separately entered:—

RACES.	RATIO OF DEATHS PER 1,000 OF POPULATION.					
	Males.		Females.		Total.	
	1879.	1880.	1879.	1880.	1879.	1880.
Non-Asiatics	25.3	23.7	14.3	11.4	22.1	20
Mixed races	49.6	40.7	49.0	43.0	49.3	41.5
Hindus	27.4	24.3	30.5	25.3	30.3	27.5
Mahomedans	22.3	21.3	42.3	30.3	30.4	29.5

The mortality under each head of race and for each sex was lower than in 1879. Among Europeans there were altogether 187 deaths in 1880, 155 of those who died being males and 32 females. Fifty-nine of the deaths were among officers, sailors, and others who fell sick on shipboard, 19 were among residents of Fort William, and the remaining 109 among the European residents of Calcutta.

21. The statement below shows the number of deaths from the chief diseases in each of the last three years:—

	1878.	1879.	1880.
Cholera	1,338	1,186	805
Diarrhoea and dysentery	2,010	1,516	1,267
Fever	6,086	4,796	3,797
Small-pox	1,495	772	114

As compared with each of the two previous years there was thus a decrease under every head of disease. In no year of the preceding decade (except 1871) was the mortality from cholera so low as in 1880, and the total number of deaths from that disease fell short of the decennial mean by 523. Two-thirds of the registered deaths from small-pox took place during the first quarter of the year, and there were only 14 deaths from this cause in the latter half of the year; only two of the deaths were among non-Asiatics, and 35 per cent. of the deaths were among children under 10 years of age. The mortality from fever was about 1,000 less than the decennial mean, and presents a marked contrast to the high figures of the three preceding years. The monthly returns showed the usual decrease in the mortality from fever from January to June, and the usual rise from July to December. The fever returns included the mortality from the remarkable disease—characterised by fever, dropsy, and bowel complaints—which prevailed epidemically at the beginning of the year in the southern part of the Town and the adjoining Suburbs. Under instructions from Government, Dr. McLeod made a special enquiry and submitted a report regarding this disease, which in many respects resembles the disease called *beri-beri*, endemic in some parts of Madras, Ceylon, the Straits Settlements, and Japan. The disease broke out in Garden Reach and its neighbourhood in the rainy season of 1877, and was again observed over a larger area of the same Suburbs and in some villages to the east of Calcutta in 1878. Towards the close of the year 1879 the epidemic broke out again in the southern and eastern suburbs, and it then attacked Calcutta for the first time, the portions of the town affected being those contiguous to the parts of the Suburbs which had been previously attacked. The returns for the first quarter of the year included 143 deaths from the new disease; in the second quarter there were ten deaths,—seven in April and three in May. The disease then died out completely. The epidemic was, as the Health Officer observed “a very remarkable one, unexampled in the sanitary history of Calcutta.”

22. During the year under review the Bengal Vaccination Act, 1880, was passed, and vaccination is now compulsory in the Town, Port, and Suburbs of Calcutta. The law, which came into force on the 4th May 1880, imposes upon the Corporation the duty of making proper arrangements for vaccination

in Calcutta, and appoints the Health Officer to be *ex-officio* Superintendent of Vaccination for the Town. The following arrangements have been made for carrying out the provisions of the Act:—

"The Town has been divided into seven vaccine areas, corresponding, as far as possible, to the Municipal divisions, and in each area a central public vaccine station—in most cases a hospital—has been established, and definite days and hours fixed for vaccination in these places Recently, at the instance of the Health Officer of the Port, another station has been established at the Sailors' Home for the convenience of sailors. Every possible effort has been made to make the provisions of the law known to the people. Advertisements were inserted in all the papers, English and vernacular, hand-bills posted and distributed all over the town, and a lecture was delivered at the Bethune Society, explaining the objects and provisions of the law The result has been as satisfactory as could have been expected. The people have resorted to the stations in considerable numbers—to some more largely than to others. The demand for the services of vaccinators at the houses of the better classes has been good, and the amount of vaccination performed has been, all things considered, satisfactory. The system of notices has not had time as yet to come into operation, and the penal provisions of the Act have not in any instance been applied. A good beginning has been made, and next season it will be possible to work the law to the letter if necessary."

The total number of vaccinations performed during the year was 6,747 against 7,633 in 1879, but the latter number included a large number of operations performed by a special establishment employed in consequence of the epidemic of 1878-79.

23. *Cattle Disease*.—There was a severe outbreak of cattle disease (*rinder-pest*) during the last quarter of the year, and the mortality among both draught and milch cattle was heavy. The disease however abated after the close of the year. Act No. VIII (B.C.) of 1880, an Act to provide against the spreading of contagious and infectious diseases among horses in the Town and Suburbs of Calcutta, received the assent of the Governor-General on the 28th September 1880, but no action was taken under the Act during the year.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

24. The number of municipalities under Act V (B.C.) 1876 was as follows:—

		1879-80.	1880-81.
First class municipalities	...	25	25
Second ditto ditto	...	99	99
Unions	...	67	66
Stations	...	2	2
Total	...	193	192

25. There was no change in the number of first and second class municipalities and stations during the year, but there was a decrease of one in the number of unions in consequence of the abolition of the union of Bhojepore, in the district of Shahabad, from 1st March 1880. The unions of Palkote in Lohardugga, and Sydepore in Furreedpore, were also withdrawn from the operation of Chapter III of Act V (B.C.) of 1876; but, as their accounts were not closed during the year, they have been shown in the returns which are appended to this report.

26. The village of Mankur, in the district of Burdwan, with 18 of its mohallahs, was created a union with effect from 1st November 1879, but in March 1880 the order was cancelled on the representation of the Commissioner of the division, and the village was withdrawn from the operation of the Act.

The proposal to constitute the town and suburbs of Goalundo, in the district of Furreedpore, a second class municipality, which was mentioned in last year's report, was not carried into effect until 1st June 1881. No returns have therefore been received in respect of it for the year 1880-81.

27. In consequence of the changes which were effected in 1879 in connection with the revision of the area of the Burdwan district, three of the unions in that district were transferred to Bankoora, and the remaining four to the district of Hooghly. The re-annexation of the thanna of Khanakool to the Jehanabad sub-division after that sub-division had been placed under the

jurisdiction of the Magistrate of Hooghly involved the transfer of the union of Khanakool which was the only union in Howrah) from that district to Hooghly. In the present returns no unions are shown in either Burdwan or Howrah.

28. The first class municipality of Commillah and the second class municipality of Brahmunberiah, in the district of Tipperah, which in preceding returns were shown under the Dacca Division, have in consequence of the re-transfer of the district of Tipperah from the Dacca to the Chittagong Division been entered under the latter Commissionership in the present returns.

29. *Constitution of Committees.*—The constitution of the Committees of the various municipalities was as shown below :—

	Europeans.		Natives.		Officials.		Non-officials.		Total.	
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
First class municipalities	184	183	222	311	164	161	312	335	679	689
Second " " " " " " " " " " " "	208	205	265	1,020	350	327	516	978	1,574	1,933
Unions " " " " " " " " " " " "	21	9	450	441	29	32	441	419	470	450
Stations " " " " " " " " " " " "	14	14	8	12	3	8	10	23	23	20
Total	610	610	1,727	1,794	555	528	1,287	1,711	2,245	2,394

Compared with the figures of the previous year, there was an increase of 52 in the total number of Municipal Commissioners. The number of European Commissioners decreased by five, while there was an increase of 57 in the number of Native Commissioners. The numbers of official and non-official Commissioners were increased by 28 and 24 respectively. The proportion of official Commissioners did not exceed the limit laid down in section 15 of the Municipal Act. In the table given above the number of "officials" exceeds one-fourth of the whole number of Commissioners, but this is due to local officers having included in their returns as "officials" not only officers holding appointments in the Judicial, Police, or Revenue Departments of Government, who must not exceed one in every four Municipal Commissioners, but also officers in the Medical, Education, Registration and other Departments, in regard to whose appointment no restriction is imposed by the Act.

NAMES OF MUNICIPALITIES.	No. of ordinary meetings.	No. of special meetings.	No. of sub-committee meetings.
1. Burdwan	12	5	Not mentioned.
2. Midnapore	11	...	9
3. Hooghly and Chinsurah	13	...	9
4. Scrampore	12	10	Not mentioned.
5. Utterpara	9	...	...
6. Howrah	21	1	15
7. Suburban	12	4	10
8. Kishnaghar	14*	2	4
9. Santipore	18	...	...
10. Ranaghat	13	...	...
11. Jessore	10	...	6
12. Rampore Beaulah	7	...	...
13. Darjeeling	11	...	...
14. Dacca	12	...	...
15. Chittagong	9	...	7
16. Comilla	7	...	...
17. Patus	10	...	...
18. Gya	10	1	...
19. Arrah	5	...	...
20. Mozufferpore	8	...	...
21. Durrhanga	10	...	...
22. Chupra	9	...	...
23. Monghyr	12	2	4
24. Bhagalpore	9	...	...
25. Purneah	9	...	...

* In two of these no business was done as the Commissioners present did not form a quorum.

second class municipalities varied considerably in the different divisions: in the Presidency Division the average number of meetings held during the year was 11, in the Burdwan Division 10·5 and in the Chittagong Division 10; in the other divisions the average varied from 9 in the Dacca Division to 6 in Chota Nagpore. Many of the second class municipalities are small and unimportant towns, where municipal business is light, and there is generally no necessity for the Commissioners to assemble so often as once a month.

81. *Elective system.*—There was no extension of the elective system during the year under report, and it is in force in three municipalities only—Kishnaghur, Burdwan and Serampore.

In Kishnaghur the system has worked without friction, but the results of the several elections held since its introduction do not show any general appreciation on the part of the rate-payers of the franchise conferred on them. At the first election, which was held on the 16th March 1876, the number of votes recorded was only 176. Only 17 candidates appeared for election though there were 15 vacancies. At the next election in 1878 the number of votes recorded rose to 770. There were six vacancies, for which ten candidates were nominated by the rate-payers. During the two following years there were no contested elections, a single nomination having been made on the occurrence of each vacancy. At the last election, held on the 20th March 1881, the number of votes recorded fell to 247; and out of six vacancies, five were uncontested.

In Burdwan the first general election was held on the 5th June 1876, when 12 Commissioners were elected out of 21 candidates. Out of 9,536 rate-payers who were entitled to vote, only 649 actually voted. No contested election took place again until the year 1879-80, when eight candidates were nominated for three vacancies. In 1880-81 there were six vacancies, but as only six candidates appeared there was no contested election. The Magistrate of Burdwan remarks as follows, on the system in Burdwan:—"The elective system has been in operation in Burdwan for a period of five years. There are 12 elected Commissioners. All of them are very regular in the attendance at meetings, and have taken considerable interest in municipal matters. There was little or no animation displayed by the inhabitants in nominating candidates during the late election to represent them on the Municipal Committee. This fact appears strange when contrasted with the strenuous efforts made during the four preceding years by persons to become Municipal Commissioners. There were six vacancies.....and only six candidates were nominated for election."

In Serampore the elective system has not proved a success, and it is reported that the majority of the inhabitants prefer that the administration should be carried out for them by responsible Government officers. Since the introduction of the system in 1873 there has been a considerable falling off in the number of persons attending the polling stations. Out of a total number of 5,669 qualified rate-payers in 1873, only 1,793, or 32 per cent., recorded their votes. In 1875 there were eight candidates for five vacancies, and the number of recorded votes was only 673, or 12 per cent. of those entitled to vote. In 1876 there were 13 candidates for seven vacancies; the number of qualified rate-payers was 6,395, but only 635 voted. In 1878 there were 11 candidates for seven vacancies; the number of votes recorded was only 318, or less than 6 per cent. of those entitled to vote. In no case did any of the elected Commissioners poll as many as 300 votes, while in the majority of instances less than 100 votes were recorded for the successful candidates. In order to prevent the return of persons unfit to be Municipal Commissioners, the rules for the conduct of elections were last year revised, and additional rules were passed defining the qualifications of voters and candidates.

32. *Ward Committees.*—In the Calcutta Suburban Municipality the Chairman and Vice-Chairman were doubtful whether, in regard to the provisions of section 46 of the Bengal Municipal Act, any substantial powers could be delegated, under section 53, to Ward Committees, and in consequence nothing was done towards utilizing more fully the services of those Committees. The Divisional Commissioner has put the correct interpretation of the provisions of the two sections before the Commissioners, and it now remains to see what action they will take in the matter.

In the Gya Municipality, the Ward Committees held regular meetings during the year, and the members worked satisfactorily in directing and controlling the conservancy establishment.

There are no regular Ward Committees, formally constituted under the provisions of the Municipal Act, in any other of the municipalities in the province. The municipality of Bhagulpore is, however, divided into wards, and each ward is placed in charge of one or more Commissioners, who enquire,

under the orders of the Chairman, into all cases which are brought forward in their respective wards, and suggest the needful orders.

In order to carry on the municipal business more efficiently, and with a view more especially to the checking of collections, the Vice-Chairman of the Durbhunga Municipality divided the town into seven divisions, and placed each under the supervision of a Commissioner, whose duty it is to go round his division occasionally, and to submit once a month a report of his inspections to the Vice-Chairman. These Commissioners are also required to direct their attention to the conservancy of the town, to bring under assessment newly-built houses, to revise the assessments of improved holdings, to check the collection register of their respective divisions every quarter, and to dispose of petitions.

83. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities, in their capacity as Honorary Magistrates, in disposing of cases of nuisances and breaches of conservancy rules:—

Names of Municipalities.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.
					Rs. A. P.
Burdwan ...	691	626	58	7	391 15 0
Midnapore ...	275	247	130	1	96 4 0
Serampore ...		No information			755 11 0
Utterparah ...	187	181	6	...	366 11 0
Howrah ...	1,741	1,438	266	37	2,059 3 6
Suburban ...	1,767	1,343	397	27	6,102 2 0
Kishnaghur ...	137	140	23	3	301 5 6
Santipore ...	110	249	...	...	115 12 0
Ranaghat ...	129	125	4	...	65 0 0
Jessore ...	327	No information			257 3 0
Rampore Beaulah ...	157	173	7	...	Not stated.
Dacca ...	784	Not stated			639 14 3
Patna ...	6,214	Ditto			3,777 7 0
Gya ...	718	695	177	...	Not stated.
Arrah ...	127	Not stated			102 0 0
Mozufferpore ...	15	Ditto.			
Durbhunga ...	89	Ditto.			
Chuprah ...	114	102	12	...	69 0 0
Monghyr ...	1,106	854	252	...	346 0 0
Bhagulpore ...	88	80	8	...	111 8 0
Purneah ...	276	260	16	...	275 6 0

No Divisional Commissioner, with the exception of the Commissioner of Orissa, has stated in his report the amount of work done by municipal benches in second class municipalities. From the report for the Orissa Division it appears that in the Cuttack municipality 379 cases were tried, 201 persons being convicted, and 191 acquitted. No municipal cases were tried by the Pooree and Balasore Benches, as it was found inconvenient to detain the accused persons, who are generally pilgrims or passers-by, for the assembling of the benches which sit on appointed days of the week.

84. *Assessments.*—The assessment of the Burdwan municipality not having been revised for upwards of 13 years, the Commissioners resolved to re-assess all the house property in the town during the year under report. For this purpose the municipality was divided into five divisions, and the re-assessment of three of these was completed during the year by the Secretary of the Municipality without additional expense.

In the Serampore municipality a question was raised in connection with the proceedings for the revision of assessment, as to the correct interpretation of section 92 of Act V (B.C.) of 1873. Under this section the annual value of a holding is to be determined by ascertaining the gross annual rent at which it "may reasonably be expected to let." A number of the Commissioners, with whom the Chairman of the Municipality agreed, contended that in the case of houses which are never let, and which were not built with the object of being let, the value of the house should be determined by taking into consideration such elements as the cost of construction and maintenance, the state of repair in which the house may be, its situation, and its usefulness to the owner. The Legal Remembrancer, who was consulted, was of opinion that, as by section 92 the rent or sum at which a holding will let, or may be expected to be let, is made the criterion of value, the Commissioners were not justified in determining what ought to be the rent from the capital expended on the holding, and that the rent for which an unlet house might reasonably be expected to let should be determined by the rent for which houses in the vicinity are let, with such additions or reductions as circumstances may require. This opinion was communicated to the Commissioners, and it appears from their Annual Administration Report that they have determined to revise the assessment of the holdings in the municipality and to ascertain their annual value in the manner indicated by the Legal Remembrancer, taking into consideration at the same time the amount of accommodation in each holding.

Revised assessments were also made during the year in the municipalities of Bankoora and Bhuddressur. It is reported that in both instances the revision resulted in an increase of income.

35. In the Presidency Division, the revision of the assessment of 11,150 premises in the Suburban Municipality during the year has increased the income by Rs. 3,735 per annum.

In the Kishnaghur municipality a revision of assessment was made during the year, but its result has not been reported.

Among the second class municipalities in the district of the 24-Per-gunnahs, fresh assessments were made during the year in Satkhira, Kalaruah, Chanduria, Kalligunge, Debhatta, and South Dum-Dum.

In the district of Nudda, a revision of the assessment of the holdings in the Kooshtea municipality was made, which resulted in an increase of Rs. 256 per annum in the income from taxation.

36. In the Dacca Division, the general revision of assessment of holdings in the Nussereabad municipality, of which mention was made in last year's report, resulted in an increase of income to the extent of Rs. 3,290. The assessment of the town of Furreedpore was also revised during the year.

37. In the Patna Division, there was an increase of Rs. 1,482 in the total assessment of the Patna City municipality, due, it is reported, to a partial revision of holdings under section 99 of the Municipal Act. In the Gya municipality a revaluation of holdings was made during the year. The revision was completed in December 1880, and it resulted in an increase of Rs. 1,838-10-5 in the total assessment of the town.

Three years having expired since the last assessment of holdings in the Mozufferpore municipality, a revised valuation of house property in the town was made during the year under report. It appears from the Chairman's report that formerly it was the practice to make one consolidated assessment of several distinct holdings if owned by one person. This incorrect mode of assessment has now, it is stated, been abandoned, and each holding has been separately assessed.

In the Mudhubunny municipality, in the district of Durbhunga, a large number of houses having been destroyed by a conflagration which occurred during the previous year, a revision of assessment was deemed necessary, but the revision did not result in any loss of income, as several new houses were brought under assessment.

In the Chaprah municipality, a revised assessment of the holdings was made towards the close of the year. As the objections to the new assessment was not disposed of within the year, the ultimate result of the revision has not been reported.

38. In the Bhagulpore Division, a revaluation of holdings was made in the Bhagulpore municipality and the rate of tax on holdings was raised from

5 to 7½ per cent., the maximum rate allowed by the law; the receipts from this tax were increased from Rs. 15,304 in 1879-80 to Rs. 20,768 in 1880-81.

In the Purneah municipality, a revision of assessment of the holdings was made during the year, which resulted in a reduction of the demand under this head by nearly Rs. 500. It is reported, however, that the taxation has now been more equitably distributed, and that many grievances have been remedied.

A revision of assessments was also made during the year in the municipalities of Maldah and Deoghur, and in a portion of the station of Sahibgunge.

39. In the Orissa Division, revised assessments were made of holdings in the municipalities of Cuttack, Kendraparah, and Bâlasore, and in the union of Pooree. The result in Kendraparah, Bâlasore and Pooree was an increase of Rs. 457-8, Rs. 93, and Rs. 3,036 respectively. In Cuttack, the revision resulted in a decrease of Rs. 220 in the income.

40. *Fresh Imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and animals, were introduced in the municipality of Motiharee, in the district of Chumparun. Sanction was also accorded to the imposition from 1st April 1881 of a tax on horses and ponies only in the municipality of Ranchee.

41. In compliance with the recommendation of the Commissioners of the Municipality of Jungypore, in the district of Moorshedabad, sanction was given to the registration, by the Commissioners, under section 133 of the Municipal Act, of all carts kept or habitually used within the municipality, and to the levy, under section 134 thereof, from the 1st April 1880, of fees upon every cart for such registration. Sanction was also given during the year to the registration of carts in the Kishnaghur municipality, but the orders came into effect after the close of the year.

42. In paragraph 29 of the report for the year 1878-79 it was stated that the cart-tax had been withdrawn from the municipality of Nattore from 1st April 1879. During the year under report the Commissioners represented that the entire withdrawal of the tax had caused a loss to the municipality, which it was ill able to afford, and stated that no complaints had ever been made against the tax. It was represented that for 1878-79 the income realized by the municipality from wheel-tax had been Rs. 965, and the expenditure on roads alone in that year had been Rs. 3,513. Under these circumstances the re-imposition of the tax was sanctioned with effect from 1st October 1880.

43. Towards the close of the year sanction was accorded to the imposition, by the Commissioners of the Purulia municipality, of a tax on carriages, horses, and other animals, mentioned in the third schedule annexed to the Municipal Act. Sanction was also given to the levy of a fee for the registration of carts in the municipality. The latter tax has, however, since been abolished, as it was unpopular and proved unproductive, the outcome being only Rs. 37 during the year under report.

44. *Rectification of Municipal Boundaries.*—During the year under report the northern boundaries of the municipality of the Suburbs of Calcutta were extended with a view to include, within the jurisdiction of the Suburban Police, the portion of the river Hooghly which lies between the Cossipore Gun Foundry Ghât and Poramanick's Ghât.

45. The boundaries of the Bhagulpore municipality were revised during the year. A number of villages lying on the south of the railway line, which consisted chiefly of a few detached houses situated in mango groves, were excluded from the limits of the municipality on the recommendation of the Commissioners. The amount of tax collected from the villages did not even cover the expense of the police employed for their watch and ward, while the municipality was not able to keep in order the roads passing through them. It was also stated that regular conservancy measures were not required in these rural villages.

46. The limits of the union of Manbazar, in the district of Manbhoom, were revised during the year. Some agricultural villages, which were within the union, were excluded, and a non-agricultural village included in it. Since the close of the year the union itself has been abolished, as the greater part of the tax-payers left the village when the Moonsiff's Court was removed to another place in the district.

47. *Income*.—The following statement shows the receipts of the different classes of municipalities, unions, and stations as compared with the receipts of the previous year :—

Income.

HEADS OF RECEIPTS.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.		1879-80.		1880-81.		1879-80.		1880-81.	
	1879-80.		1880-81.		1879-80.		1879-80.		1880-81.		1879-80.		1880-81.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Tax on owners according to the yearly value of houses and lands owned by them	2,50,227	2,50,818	2,50,877	1,50,728	4,22,190	4,13,500	.....	394	.....	.....	10,797	16,404	7,97,001	7,85,085
2. Tax on occupiers of holdings according to their circumstances .....	.....	.....	.....	.....	.....	.....	4,87,517	4,56,758	.....	1,14,817	.....	.....	5,08,000	5,70,888
3. Licences on trades	1,080	.....	.....	.....	730	.....	.....	.....	.....	.....	.....	.....	.....	8,116
4. Tax on carriages and animals	30,278	64,410	9,182	9,393	43,000	44,140	26,446	26,454	.....	727	1,185	900	1,32,110	1,28,028
5. Tolls on roads and at ferries .....	.....	.....	1,822	150	97,404	1,02,661	50,259	50,038	.....	82	.....	.....	1,13,208	1,22,877
6. House scavenging tax	1,87,715	1,86,326	8,730	47,132	4,198	26,020	.....	.....	.....	.....	.....	.....	1,73,531	1,67,004
7. Fees on musical processions .....	.....	.....	.....	.....	1,808	1,819	.....	.....	.....	.....	.....	.....	1,808	1,819
8. Tax on coal and on brick and lime kilns .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	878	808	.....	820
9. Lighting-rate .....	.....	.....	29,756	29,878	.....	.....	.....	.....	.....	.....	.....	.....	29,750	29,878
Total	4,13,027	4,09,081	1,97,173	2,11,848	5,66,338	6,02,042	5,18,103	5,55,546	1,08,788	1,16,186	18,201	18,003	18,84,871	18,78,440
10. Rent of houses, gardens, markets, &c. ....	.....	3,890	2,618	2,441	42,024	43,381	10,368	10,927	.....	2,816	808	700	55,400	64,654
11. Fines	13,920	9,918	6,328	5,350	11,942	19,027	6,254	6,744	1,230	1,441	287	354	28,404	31,818
12. Miscellaneous	80,000	50,445	16,816	8,532	1,08,350	61,308	30,469	40,276	13,307	3,080	1,450	1,641	2,63,585	1,71,381
13. Payments for municipal services rendered to individuals .....	.....	9,679	.....	.....	9,230	11,247	16,873	4,004	.....	9,218	210	.....	25,018	24,151
14. Grants-in-aid from provincial and local funds .....	.....	.....	.....	.....	6,444	907	37,016	.....	.....	.....	.....	.....	907	38,498
GRAND TOTAL	4,88,748	4,75,182	2,23,644	2,29,391	7,07,388	7,80,340	6,84,720	6,82,081	1,25,988	1,35,408	20,778	20,046	22,07,889	22,08,524

It will be seen from the above statement that in the total income from actual taxation there was an increase of Rs. 47,778 over the income realized in 1879-80.

48. The amount realized on account of the *tax on owners* was less than in the previous year. The chief cause assigned for the decrease in collections was the employment of the collecting staff, in almost all the first class municipalities on census work.

49. The collection of the *tax on occupiers* shows an increase of Rs. 14,579 over that of the previous year. This was due in some cases to revision of assessment, and in others to the collection of balances outstanding from previous years.

50. The decrease of receipts from *licences on trades* was due to the cause explained in the last report, viz. that under the Bengal Municipal Act of 1876, as it now stands, the Municipal Commissioners have no authority to impose such fees. The sum of Rs. 4,660 shown under the Howrah Municipality represents the amount of license fees realized under the Jute Warehouse and Fire Brigade Act, V (B.C.) of 1879. The greater proportion of the receipts under this head in other first class municipalities in the interior of the province represents fees levied from butchers for slaughtering cattle in municipal slaughter-houses. The sum of Rs. 21 under this head in second class municipalities was realized in the town of Culna, but the Commissioner does not explain in his report what particular trade contributed the amount.

51. There was an increase of Rs. 6,823 in the collection of the *tax on carriages and animals* in the year under report over the amount collected in the previous year. The bulk of the increase was in the Suburban Municipality. This was due to a larger number of conveyances and horses having been kept within the limits of the municipality during 1880-81 than in 1879-80.

52. Under the head of *tolls on roads and at ferries* there was an increase of Rs. 14,059 over the receipts of the previous year. Of this amount, Rs. 11,159 were realized in the first class municipalities in the interior of the province, Rs. 4,510 in second class municipalities, and Rs. 190 in unions. There was a decrease of Rs. 1,800 in the Suburban and Howrah Municipalities. Except in Krishnagur, there are no tolls now levied on roads in any municipality in the province.

53. The amount collected from the *house scavenging tax* shows an increase of Rs. 28,453 over that of the previous year. Of this increase Rs. 11,159 was obtained in Howrah and Rs. 23,918 in other first class municipalities in the interior. There was a decrease of Rs. 11,887 under this head in the Suburbs. The cause of the decrease in the Suburban Municipality, and of the increase in Howrah, is not explained in the reports of these municipalities, all comparisons

of fluctuations of receipts and expenditure in these towns being made only with the budget estimates of the year, and not also with the actuals of the previous year. The increase under this head in the municipalities in the interior was obtained in Hooghly, Jessore, and Dacca. In the last-named municipality, where Act VI (B.C.) of 1878 was introduced in 1879, the operations under the Act were considerably extended in the year under report, and the receipts rose from Rs. 2,899 in 1879-80 to Rs. 20,963 in 1880-81.

54. Under the head of *grants-in-aid from provincial and local funds* there was an increase of Rs. 22,579 over the income of the year 1879-80. The greater part of the increase was in Gya and Rungpore. In the former town, the Pilgrim Lodging-house Committee, under Act IV (B.C.) of 1871, as amended by Act II (B.C.) of 1879, granted to the Municipal Committee Rs. 5,500 for the conservancy of the town. In Rungpore a grant of Rs. 14,000 was made by this Government for the special purpose of acquiring lands in connection with a scheme for improving the drainage of the town. Towards the close of the year a grant of Rs. 5,000 was made by this Government to the Dinapore Municipality in addition to the original contribution of Rs. 10,000, mentioned in paragraph 39 of the Report for 1878-79. This additional grant was given to meet in part the cost of certain additional works required for the improvement of the drainage of the town. The amount has not been entered under the head of "Grants-in-aid" in Statement No. 1 appended to this Report, as it was not drawn by the Municipality until after the close of the year.

55. The receipts under the heading *miscellaneous* were Rs. 1,71,521 in 1880-81 as compared with Rs. 1,64,795 in 1878-79, and Rs. 2,62,382 in 1879-80. No explanation is given of the decrease in the receipts as compared with those of the preceding year. The receipts under this head are always of a fluctuating nature.

The fluctuations under the other heads of receipt do not call for any detailed explanations.

56. *Incidence of municipal tax*.—The population living within municipal limits being 2,966,001, as shown in the abstract statement at pages 18 and 19 of the Appendix, the incidence of taxation per head of population was ten annas and one pie. The incidence of municipal income from all sources per head of population was 11 annas 10 pic.

57. *Total sum available*.—The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,01,852, which, added to the income of the year under report, gave a total sum of Rs. 26,09,906 available for expenditure in the various municipalities during the year. The total expenditure during the year amounted to Rs. 21,62,928, as shown below, and the balance at the close of the year, after adjustment of the deficit balances, was Rs. 4,46,978.

58. *Expenditure*.—The following table shows the various heads under which expenditure was incurred in the municipalities, unions, and stations during the year:—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
1. Establishment, including collection charges.	58,094	51,576	23,817	21,800	66,748	68,006	67,644	73,700	16,382	17,937	2,719	1,936	8,38,007	8,84,878
2. Police	89,971	75,073	34,922	34,794	1,74,493	1,77,785	2,02,324	1,07,508	87,857	95,029	2,470	2,781	5,73,777	5,84,286
3. Conservancy and cleansing	1,46,832	1,46,397	88,046	69,461	1,54,291	1,40,371	69,708	76,811	16,807	16,694	1,000	4,20,584	4,53,280	4,53,280
4. Roads	60,283	91,422	41,085	45,947	1,39,761	1,63,546	1,00,398	1,00,506	16,574	19,553	7,000	4,171	4,63,044	4,98,688
5. Watering roads	13,419	13,659	9,787	7,222	14,818	18,928	5,164	9,903	893	873	81	380	41,100	37,940
6. Lighting	33,794	32,734	22,534	20,635	16,097	17,000	3,508	2,992	12	12	20	435	81,077	65,843
7. Drainage works	606	863	640	.....	7,400	16,961	66,019	19,305	180	1,297	.....	67	80,664	37,899
8. Water-supply	701	1,333	.....	.....	86,946	82,908	6,100	5,578	750	851	.....	67	76,895	39,685
9. Buildings	17,511	.....	307	369	28,446	11,876	11,323	9,358	1,194	620	10	1,545	69,058	31,718
10. Other public works, including gardens and other similar works	.....	.....	3,182	633	6,393	6,001	19,328	7,464	1,319	2,900	886	54	22,025	17,023
11. Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.)	5,744	6,036	4,585	5,100	31,539	31,938	26,040	33,618	1,354	1,114	179	181	89,109	74,860
12. Education, science, and art.	3,900	5,000	1,280	1,500	6,290	7,038	14,171	16,624	813	718	333	781	54,307	33,090
13. Miscellaneous	30,332	36,446	15,739	11,907	80,332	84,223	28,979	43,046	7,153	8,048	1,098	1,033	1,32,119	1,44,380
Total	4,49,398	4,34,448	2,30,740	2,32,595	7,95,507	7,87,090	6,81,380	6,29,817	1,30,082	1,33,818	31,807	31,861	22,94,819	21,62,928

59. The expenditure amounted to Rs. 21,62,928 against Rs. 22,58,819 in the previous year, showing a decrease of Rs. 95,891.

Out of the thirteen heads under which the whole municipal expenditure of the province outside the town of Calcutta has been grouped, six show an increased outlay during the year, while seven show a decrease.

The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below :—

				Amount of increase.
				Rs.
Establishment and collection charges	...	...	...	4,516
Conservancy and cleansing	...	...	...	30,156
Lighting	...	...	...	968
Sanitary and charitable establishments	...	...	...	15,871
Education, science, and art	...	...	...	1,705
Miscellaneous	...	...	...	27,411
Total				80,627

There was a decrease of expenditure under the following heads :—

				Amount of decrease.
				Rs.
Police	...	...	...	19,091
Roads	...	...	...	34,208
Watering roads	...	...	...	3,229
Drainage works	...	...	...	21,705
Water supply	...	...	...	45,939
Buildings	...	...	...	47,340
Other public works	...	...	...	5,006
Total				1,76,518

60. *Establishment and collection charges.*—From the table on the margin it will

	Cost of establishment.				Collection charges.			
	1879-80	1880-81	Increase	Decrease	1879-80	1880-81	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	1,15,110	1,21,023	5,913	...	28,533	19,838	...	8,695
Second class municipalities.	48,787	47,871	4,084	...	23,567	24,928	1,371	...
Unions	12,797	13,473	675	...	3,555	4,515	960	...
Stations	2,508	2,721	213	...	215	205	...	10
Total	1,74,197	1,85,087	10,890	...	55,880	49,486	2,381	8,705
Total increase	...	...	...	...	...	...	13,321	...
Total decrease	...	...	...	...	...	...	8,705	...
Net increase	...	...	...	...	...	...	4,516	...

be seen that there was an increase of Rs. 5,913 in the cost of establishment proper in first class municipalities, while there was a decrease of Rs. 8,695 in collection charges. This was in great measure due to an item of Rs. 10,859 paid as commission to the collector of taxes in the Suburban Municipality, which should have been entered under collection charges, being erroneously shown in the returns received from the Commissioner under the head of *Establishment*. There were also slight increases under this head in the municipalities of Burdwan, Serampore, Santipore, Rampore, Beaulah, Darjeeling, Commillah, Patna, Gya, Mozufferpore, Durbhunga, Bhagulpore, and Purneah. In the Dacca municipality there was a decrease of Rs. 5,224 in the cost of establishment, but on the other hand there was an increase of Rs. 3,778 in collection charges. During the year under report the Commissioners dispensed with the services of their head overseer, and appointed in his place a paid secretary. In second class municipalities the cost of establishment and collection charges was increased by Rs. 4,084 and Rs. 1,371

respectively. There were increases under both these heads in the Presidency, Rajshahye and Cooch Behar, and Patna divisions. There were increases in the cost of establishment in the Chittagong and Chota Nagpore divisions, and in the collection charges in the Burdwan and Bhagulpore divisions. In unions also increases occurred under both these heads. They amounted to Rs. 675 and Rs. 960 respectively. In stations the cost of establishment increased by Rs. 213, and the collection charges decreased by Rs. 10. In the establishment and collection charges taken together there was a net increase of Rs. 4,516.

61. *Police.*—The total cost of maintaining the police force employed in the various municipalities, unions, and stations during the year was Rs. 5,54,286, against Rs. 5,73,377 during the previous year, showing a decrease of Rs. 19,091. The following statement shows how the decrease was distributed among the various classes of municipalities:—

				Decrease.
				Rs.
First class municipalities	...	...	...	11,579
Second class ditto	...	...	...	5,446
Unions	...	...	...	1,937
Stations	...	...	...	129
Total				19,091

The largest decrease under this head in first class municipalities occurred in the Suburban municipality, where it was Rs. 14,398. Howrah showed a decrease of Rs. 128. There was on the other hand a net increase of Rs. 2,947 in the expenditure on police in the other first class municipalities in the interior of the province. The first class municipalities in which increased expenditure on account of police was incurred during the year are shown below:—

				Amount of increase.
				Rs.
Midnapore	...	...	...	841
Hooghly and Chinsurah	...	...	...	642
Serampore	...	...	...	197
Utterparah	...	...	...	135
Santipore	...	...	...	591
Ranaghat	...	...	...	88
Rampore Beaulah	...	...	...	249
Dacca	...	...	...	913
Patna	...	...	...	8
Gya	...	...	...	325
Mozufferpore	...	...	...	202
Darbhanga	...	...	...	295
Chuprah	...	...	...	446
Bhagulpore	...	...	...	70
Total				5,005

In the undermentioned first class municipalities in the interior of the province the cost of police was less than in 1879-80:—

				Amount of decrease.
				Rs.
Burdwan	...	...	...	393
Kishnaghur	...	...	...	705
Jessore	...	...	...	68
Darjeeling	...	...	...	33
Chittagong	...	...	...	8
Commillah	...	...	...	39
Arrah	...	...	...	60
Monghyr	...	...	...	646
Furneah	...	...	...	106
Total				2,068

62. The following statement shows the strength of the municipal police during the year 1880 as compared with the previous year. The strength of the Suburban police force, which is not enrolled under Act V of 1861, is not included in the statement.

YEAR.	Inspectors.	Sub-Inspectors.	Head-constables.	European constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1879	3	17	255	3	5,992	24
1880	3	17	204	3	5,874	24
Decrease			1		22	

A reduction of one head-constable was made in the strength of the force of the City Moorshedabad (Lalbagh) Municipality, where also the services of 22 constables were dispensed with. Owing to the abolition of the unions of Syedpore (in Furreddpore) and Palkote (in Lohardugga) the strength of the police forces of these districts were reduced by 24 and 6 men respectively.

The number of men in the municipal police, who could read and write is given below :—

Inspectors	...	...	...	...	5 or 100 per cent.
Sub-inspectors	...	...	...	...	16 or 94 "
Head-constables	...	...	...	...	253 or 71 "
Constables	...	...	...	...	768 or 13 "

Two head-constables and 592 constables were under instruction when the year closed.

63. The proportion of the annual income absorbed by the police employed in the various classes of municipalities was as follows :—In the first class municipalities 20·12 per cent.; in the second class municipalities 31·75 per cent.; in the unions 49·39 per cent.; in the stations 13·27 per cent.; and in all classes of municipalities taken together a general average of 25·10 per cent. The expenditure per head of population on account of police in the municipalities of the different grades was as follows :—In the first class municipalities 3 annas and 7 pie; in second class municipalities 2 annas and 7 pie; in unions 2 annas and 2 pie; in stations 2 annas and 6 pie; in all the municipalities, unions, and stations taken together, the incidence was 2 annas and 11 pie per head.

64. Sir Ashley Eden has decided to relieve all municipalities under Act V of 1876 except the Suburbs and Howrah of the charges for police from 1st April next, on the understanding that the amount thus made available will, after defraying charges for medical charity now borne by Government, be devoted to drainage, water-supply, and general works of municipal improvement, and not to reduction of taxation.

65. *Conservancy and cleansing.*—The total amount expended during the year under this head was Rs. 4,55,520 against Rs. 4,25,364 in 1879-80, showing an increase of Rs. 30,156. The increase was distributed among the different classes of municipalities in the proportion stated below :—

	Amount of increase.
	Rs.
In first class municipalities ...	20,952
In second class ditto ...	7,102
In unions ...	137
In stations ...	1,965
Total	30,156

The conservancy of first class municipalities continued to be generally well looked after. There was also some improvement in this respect in second class municipalities, unions, and stations during the year under report.

66. In the Burdwan Division the conservancy of the town of Burdwan was efficiently supervised. The measures in force for the removal and disposal of street-sweepings were satisfactorily carried out. The drains, waterways, slaughter-houses, and bazars were daily cleaned and inspected. Two pairs of public latrines were opened during the year. There are now ten of these necessities in the town open to the public free of charge. The latrines are built in pairs, one for the use of males and the other for females. They were daily washed and coated with coal tar. The conservancy and cleansing of private premises was efficiently carried out.

In the Hooghly and Chinsurah municipality two new latrines were erected during the year. There are now nine latrines in the town. These were all constructed on the principle suggested by the Sanitary Commissioner. Each latrine has a resident sweeper, whose duty it is to keep it clean. For the cleansing of private premises the municipality maintained an establishment of 76 sweepers at a cost of Rs. 4,569.

In the Serampore municipality a new latrine was constructed during the year at a cost of Rs. 146, and a piece of ground was taken by the Commissioners on a perpetual lease for the purpose of trenching night-soil. The Chairman of the municipality imported during the year a new pattern of night-soil cart, the general shape of which is indicated in the margin. It is entirely composed of metal. A cylindrical receptacle rests, by means of two pins fixed above its centre, on sockets at the extremity of perpendicular arms rising from the axle. In order to raise the receptacle (of which each cart has two) upon the sockets after it has been detached, it is merely necessary to elevate the shafts, which depresses the tops of the perpendicular arms below the pins on the bucket, and brings the sockets under the pins, and then by lowering the shafts the bucket is raised and remains suspended between the perpendicular arms. The buckets are fitted with a half lid which prevents the escape of any smell, and they can be easily cleaned. The carts have been found to answer their purpose well, and are light and can be easily drawn by a single pony or bullock. A description of the cart has been forwarded to all Commissioners of Divisions for information and communication to all municipalities in their respective divisions.



In the town of Uttarparah the street-conservancy was efficiently performed, and all unwholesome tanks and cess-pools were cleared during the year. The Municipal Commissioners complain of the difficulty of procuring coolly labour at reasonable rates, owing to local competition.

In the municipality of Howrah the work of conservancy was well done. All the masonry drains in the town were daily washed and swept, and ten dirty tanks and hollows were filled up during the year with street-sweepings. The scheme of latrine conservancy introduced in the town under the provisions of Act VI (B.C.) of 1878, is reported to have proved to be a great boon to the inhabitants of the quarters to which the Act was extended. Since the close of the year the operations under the Act have been extended over a further area of two square miles. The attention of the Commissioners of this municipality was directed during the year to the mode of disposing of the night-soil of the town. An attempt was made to cultivate some land that had been used as a trenching ground for some years, but the experiment is reported to have been not very satisfactory, as the manure was too strong. The Commissioners have, however, been asked to continue the experiment.

In the Ranigunge municipality the system of conservancy was much improved during the year. The drains were kept clean and encroachments upon them were prevented. An effort was also made to reduce the depth of the open drains by the side of the streets so as to give them a saucer shape. Some new latrines were constructed during the year, and the sweepers visit every private house twice daily for the removal of night-soil.

In the Bankoora municipality a beginning was made during the year to provide the town with a suitable number of thatched latrines, and it is reported that the Commissioners of Bishenpore have also resolved to make similar arrangements in their town.

67. In the Presidency Division the general conservancy of the municipality of the suburbs of Calcutta was regularly attended to, and 269,858 cart loads

of drain-silt and street-sweepings were removed during the year. Fourteen tanks were filled up and ten were cleaned. A careful supervision was kept over the markets, and 2,443 maunds of wet rice, and rotten fish, meat, fruits, and vegetables were condemned as unfit for consumption and destroyed. Since the close of the year a contract for cleaning private premises has been given for five years to the former head jemadar of mehters.

Under the supervision of the present Chairman of the Jessore Municipality the general conservancy of the town was well attended to. The main outfall drains in the town were cleared of obstructions and where necessary re-dug; and the slaughter-houses and markets were daily inspected and kept clean. In the Berhampore Municipality private residents employed the municipal establishment, at a cost of Rs. 343, in cleaning their privies. There are nine public latrines in the town, six of which are said to be used by the people, but the other three are not resorted to at all. The Magistrate imputes the latter circumstance to the neglect of the police to take proper care to stop the commission of nuisances on contiguous waste places.

At Lalbagh in the district of Moorshedabad a sum of Rs. 3,600 was received by the municipality as a donation from the Nizamut Fund for the conservancy of the town.

68. In the Rajshahye Division two public latrines were constructed during the year in the Rampore Beaulah Municipality, and Act VI (B.C.) of 1878 was extended to the town with effect from the 1st April 1881. The Commissioners have not been able yet to commence operations under the Act owing to the difficulty of procuring sweepers on reasonable wages. It is reported that they are making arrangements for importing 20 sweepers from the Upper Provinces, and on their arrival operations will be commenced. The Chairman reports in very unfavourable terms the conservancy of private premises. He says: "No improvements seem to have been made in the conditions of the private latrines. Night-soil, as reported last year, is thrown into the jungle or tanks, &c., and no steps are taken to do away with middens or cess-pits near houses. No steps were taken towards improving markets, or building houses with increased ventilation, or on higher or drier sites."

In the Darjeeling Municipality the bazar and native town are reported to be fairly well provided with latrines. A new latrine with a masonry floor and iron roofing was built during the year in a part of the town where it was wanted. An extra establishment was also employed for the removal of night-soil from private houses. There are four trenching grounds belonging to the municipality, where the night-soil is buried in pits three or four feet deep, the shallow trenching system being unsuitable in hill stations, as they are liable to sudden rushes of water, which carry away the surface soil. Now that the Railway runs into the station, the Chairman of the municipality proposes to raise the question of removing street-sweepings by rail beyond municipal limits. He also states that he has applied to the Simla Municipality for a copy of the report of the Committee which lately sat there to mature a plan for carrying night-soil by a shoot flushed with water down the hill-side to a distance from the town. He is of opinion that if such a scheme succeeds at Simla, it will also succeed at Darjeeling, where there is plenty of water at command.

In the municipality of Rungpore the public latrines were kept in a proper state of cleanliness, but the necessaries in private houses were in a filthy state for want of sweepers. It is reported, however, that efforts are being made by the Commissioners to have them cleaned daily by municipal agency.

69. In the Mudaripore Municipality, in the Dacca Division, some obnoxious hollows were filled up during the year at the expense of the zemindar Baboo Kali Krista Tagore, who contributed Rs. 600 for the purpose. Three wooden latrines were also constructed in the bazar of the town, where the want of them was specially felt.

In the municipality at Burrisaul twelve sweepers were engaged from Calcutta for the purpose of removing night-soil from private premises. Six public latrines and two urinals were constructed in that town during the year.

70. In the Patna Division the work of supervising the conservancy of the Patna City Municipality is divided among the Commissioners. Each ward is placed in charge of a Commissioner residing within its limits, who has power to punish the members of the conservancy establishment employed in his ward for neglect

of duty. Private houses are also cleansed by the municipal establishment on payment. A portion of the house refuse, and street sweepings was sold during the year, and realized a sum of Rs. 86-12. Night-soil and sewage were regularly removed from private houses and buried in trenches. There are said to be five plots of land now available for this purpose, and arrangements are being made for acquiring five additional pieces of land with the object of providing trenching grounds in each mohulla of the municipality. During the year the Municipal Commissioners of Patna caused to be constructed in their workshop portable latrines made of wood. They are provided with wheels, and are moved from place to place as required. Twenty-three of these portable latrines were constructed and stationed in different parts of the municipality, and the people appear to resort to them freely.

In the town of Gya there are ten permanent public latrines. Five temporary latrines were erected during the year in different parts of the municipality for the use of pilgrims. The conservancy establishment was increased by five drivers, and eight new carts were procured.

In the Durbhunga Municipality three new latrines were constructed, two night-soil carts were purchased, and two plots of trenching grounds were provided during the year.

In the town of Chuprah two public latrines were constructed during the year at a cost of Rs. 842—one for the use of males, and the other for females. There are now altogether six latrines in the town. They are much frequented by the people. Eleven depôts were established in convenient spots in the town for the reception of night-soil from private houses, the municipality providing carts and men to carry off the accumulations twice daily to trenching grounds outside the town.

71. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality applied in March last for the extension of Act VI (B.C.) of 1878; but they subsequently decided at a meeting that it was not necessary that the Act should be extended, and no further steps have been taken in the matter. The work of ordinary conservancy and the removal of rubbish from the public streets and drains, and the daily scouring of slaughter-houses and municipal bazars, were well performed. In this town the work of removal of waste water from pits and reservoirs in private houses is performed by the municipality on the payment of a maximum rate of four annas for two cubic feet of water, and one anna extra for every foot above two cubic feet. It is reported that many people have availed themselves of this arrangement. There are 13 masonry and 11 mud latrines in the town. Of the latter, five were constructed during the year at a cost of Rs. 107 each. These additional latrines are said to have been opened to meet the objections of the people to the closing of their cess-pits before they were supplied with proper latrines. The Sanitary Commissioner, who visited the municipality in January 1881, described the conservancy arrangements of the town to be "excellent and beyond praise." In Monghyr the small sum of Rs. 35 was realized by the Commissioners during the year for manuring with night-soil some land at the rate of Rs. 14 per bigha.

In Purneah, the Latrines Act was extended to the municipality with effect from 1st April 1881.

In the English Bazar Municipality, in Maldah, the sites for two public latrines were selected, and plans and estimates for the structures were prepared during the year. It is reported that the townspeople objected to the erection of these latrines, but their objection was not disposed of when the year closed.

72. In the Orissa Division, the conservancy arrangements for the town of Pooree are under the Health Officer appointed under Act IV (B.C.) of 1871. The conservancy staff of sweepers maintained from funds under that Act is supplemented by men paid from grants made from the Union Fund.

In the municipality of Cuttack, an experimental public latrine constructed of masonry was built during the year, and 11 thatched necessaries were erected on selected sites. The night-soil from these is removed in closed iron carts and galvanized iron buckets, and is buried in deep trenches on the outskirts of the town. A new pucca latrine was also constructed during the year in the Cantonment at a cost of Rs. 498.

In Baharra, the townspeople contributed among themselves for the employment of sweepers for the removal of night-soil from private premises. Seven sweepers engaged during the year for the purpose were paid from the fund thus raised. It is reported that land for the construction of two new latrines in the town were secured during the year.

73. In the Chota Nagpore Division, the Municipal Commissioners of Hazareebagh are reported to be making arrangements for taking the lease of a piece of ground for the purpose of burying night-soil and depositing street-sweepings in it, and eventually turning it into a municipal garden.

In the Ranches Municipality, there are 12 public latrines in charge of 12 mehters. It is stated that the people are now resorting to them more freely than before. The Burdwan system of cleansing private privies was successfully introduced in the town during the year. All well-privies have been filled up, and 26 mehters have been appointed for the purpose of cleaning private privies, a certain number of houses being allotted to each man. Their pay is a matter of private arrangement with the occupiers. If any person fails to pay his sweeper on the appointed day, the man stops work and reports the matter to the overseer, who allows the occupier two days' time to pay. If payment is still withheld, the privies are inspected by the overseer and the occupiers prosecuted for keeping their premises in a filthy state, a part of the fine realized being given to the informant as a reward. The system is self-supporting and is reported to be working satisfactorily.

74. Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines in first class municipalities, is now in force in the municipalities of the Suburbs of Calcutta, Howrah, Serampore, Hooghly and Chinsurah, Midnapore, Kishnaghur, Jessore, Rampore Beaulah, Dacca, Commillah, Gya, Bhagulpore, and Purneah.

75. The following table shows the proportion of the total income spent under the head of "Conservancy" in the municipalities of the different divisions :—

DIVISIONS.	In the first class municipalities.		In the second class municipalities.		In unincor.		In stations.		In all classes of municipalities taken together.	
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
Burdwan	24.54	27.47	14.66	13.79	5.11	1.12	.....	.....	21.60	24.13
Presidency	27.08	27.40	1.93	16.29	29.86	21.64	.....	.....	22.29	23.71
Rajshahye and Cooch Behar	6.97	14.38	11.23	12.39	54.73	26.47	.....	.....	9.16	18.66
Dacca	32.70	27.16	9.00	12.56	7.86	3.25	.....	.....	14.77	20.75
Chittagong	14.24	26.90	11.15	1.63	.....	.....	.....	.....	12.67	20.41
Patna	12.41	18.10	12.21	31.00	17.58	17.11	.....	.....	10.94	16.80
Bhagulpore	18.03	19.92	16.33	14.98	3.75	4.61	24.28	30.68	19.36	19.77
Orissa ... ..	.....	.....	16.35	10.91	6.09	7.21	.....	.....	18.18	14.07
Chota Nagpore ... ..	.....	.....	11.75	17.45	10.54	19.31	.....	.....	20.56	17.94
Percentage of expenditure on conservancy in each class of the municipalities in the province ...	22.03	24.70	11.94	13.54	13.20	13.94	22.29	30.08	19.24	20.68

76. The conservancy provisions contained in Part VII of the Municipal Act were extended in whole or in part during the year to the municipalities of Bogra and Rungpore in the Rajshahye and Cooch Behar Division, to Nussirabad in the Dacca Division, and to Mudlubani, Rasarah, and Sewan in the Patna Division.

77. Part IX of the Municipal Act regarding the establishment and regulation of markets was extended to the municipalities of Madaripore, in the district of Furreedpore, and Parulia, in the district of Munbloom.

78. Byo-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities :—

- | | |
|---------------------------|------------------|
| 1. Burdwan. | 5. Dacca. |
| 2. Serampore. | 6. Mozufferpore. |
| 3. Hooghly and Chinsurah. | 7. Buxar. |
| 4. Darjeeling. | 8. Bhagulpore. |

79. *Roads.*—The total expenditure on roads during the year amounted to Rs. 4,28,832 against Rs. 4,63,040 in the previous year, thus showing a

decrease of Rs. 34,308. The decrease was distributed among the various classes of municipalities in the proportion noted below:—

				Amount of decrease.
				Rs.
In first class municipalities	...	...	...	30,812
„ second „	...	...	...	23
„ unions	...	...	...	1,039
„ stations	...	...	...	2,334
Total				34,208

The decrease in first-class municipalities was in the divisions stated below:—

				Amount of decrease.
				Rs.
In the Burdwar Division.	...	...	...	12,321
„ Presidency „	...	...	...	10,808
„ Rajshahye and Cooch Behar Division	...	...	...	87
„ Patna Division	...	...	...	20,074
Total				43,290

On the other hand, there was an increase of Rs. 12,478 under this head in the following divisions:—

				Amount of increase.
				Rs.
In the Dacca Division	...	...	...	5,486
„ Chittagong Division	...	...	...	3,959
„ Bhagulpore „	...	...	...	3,031
Total				12,478

80. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Coss Committees:—

Names of municipalities.			Name of roads excluded.
Jessore	...	...	... A portion of the Jessore and Sulkea road.
			1. The metalled road from Notoon Dazar to where it joins the Serajgunge-road, 1st section; 1 mile 3 furlongs in length.
			2. The metalled road from the river bank to its junction with Dogachi-road; 5½ furlongs in length.
			3. The cross-road joining Bazitpore and Rajshahye road; 6 furlongs in length.
Patna	...	...	4. The road from Dewangunge ferry to its junction with Bazitpore road; 4 mile in length.
			5. The road from Radhanuggur ferry to its junction with the new road to Sara; 7 furlongs in length.
			6. The road from Radhanuggur ferry to its junction with the Rajshahye-road; 1 furlong in length.

Names of municipalities.	Names of roads included.
Kurseong ...	One and a half miles of the Punkabari road between Muktabari and Kurseong. Made over to the charge of the Public Works Department.
Nussacabad in Mymensing	Road commencing from the Brahmaputra river-side, crossing the Subernakhally-road near the jail, and passing through the villages of Káśár, Gohalkandi, Shankipara, Chowksacrah, Saorah, Churpara, Bhatikasar, and Bilsapore, and joining the Toke-road near the Sudder distillery. The branch road being a portion of the Dapania-road (No. 13), hitherto kept in repair by the municipality.
Noakholly ...	The old metalled road along the eastern bank of Tal-tolah khal.
Mudhubani in Durbhunga	Two miles of a road passing through the town from the south to the northern end of it.
Makdah ...	<ol style="list-style-type: none"> 1. Portion of the Rajmahal and Dinagepore-road from ferry ghat of old Maldah to Gobindaspara; 18½ chains in length. 2. Post-office-road from ferry ghat to Post-office; 2½ chains in length.

In the town of Bishenpore, in the district of Bankoora, three new roads were constructed during the year.

In the district of Hooghly a large amount was expended on roads in the Baidyabati municipality, where one most important work—viz. the metalling of the Tarakessur feeder road up to municipal limits with stone—was carried out during the year.

In the district of the 24-Pergunnahs a new road was constructed in the municipality of Takee. At Kalaruah a small road from the river bank to the police-station was metalled by the zemindars of the place. A sum of Rs. 480 was also spent by the Commissioners of this municipality for the manufacture of bricks for the construction of culverts. In Kalligunge municipality also a sum of Rs. 200 was laid out in making 50,000 bricks for roads and culverts.

In Kishnaghur two new roads were opened during the year.

In Rampore Beaulah a new road was constructed, and most of the town roads were repaired during the year.

In the Serajgunge municipality a sum of Rs. 1,883 was spent on roads and bridges during the year. Of this amount, Rs. 799 were expended on the construction of two new roads and four new bridges, and the rest on the repairs of existing roads.

In the Darjeeling municipality a sum of Rs. 14,897 was spent under this head, against Rs. 12,553 in the previous year. It is stated in explanation of the increased outlay that the expenditure on roads in this municipality must always be a heavy item, and one exceedingly difficult to estimate and control, inasmuch as in a single night a slip may occur blocking up, or carrying away, a portion of some important road, and rendering immediate and extensive measures necessary to restore communication.

There was a marked increase of expenditure under this head in the Dacca municipality, chiefly on repairs, the figures being Rs. 12,571 against Rs. 4,932 in the previous year.

In the municipality of Narsaigunge one unmetalled road and two wooden bridges were constructed during the year, and the main road widened.

In the Furreedpore municipality two unmetalled roads, two masonry culverts, and eight wooden bridges were constructed during the year.

In the Burrisaul municipality two new culverts, a foot-path, and a wooden bridge were constructed, and wooden railings were put up where deep drains or tidal ditches were unprotected.

In the district of Mymensing a small road at Hybutnuggur in the Kishoregunge municipality, and the main Bazar road at Muktagacha, were constructed during the year.

In the Patna Municipality the expenditure on the construction and maintenance of roads and culverts amounted to Rs. 20,972 against Rs. 38,318 in the previous year. The saving of Rs. 15,346 was said to be mainly due to the personal supervision exercised by the late Vice Chairman of the Municipality over the expenditure, and the efforts he made to reduce it. During the year two narrow lanes in the city were paved with flat bricks as an experimental measure. If the pavement withstands the rains, it is proposed to extend the operation to other similar thoroughfares in the municipality.

A sum of Rs. 2,200 was spent in the town of Barh, a second class municipality in the district of Patna, on the construction of a new road and in metalling an existing one.

In the Mozufferpore Municipality an unmetalled road which passes through a very thickly populated part of the town was metalled with *kunkur* during the year. Two fair-weather roads leading to the two principal ferry ghâts on the outskirts of the town were widened and raised above the highest flood-level and it is reported that the Municipal Commissioners intend to metal these roads during the current year. A sum of Rs. 340 was presented to the Municipality during the year by some zemindars of the town for the planting of trees on road-sides.

In the Roserah Municipality, in the district of Durbhunga, a sum of Rs. 1,132 was spent on the metalling of a road passing through the principal bazar of the town.

81. *Sanitation and drainage.*—During the year under report the expenditure under this head amounted to Rs. 37,899 against Rs. 59,604 in the previous year, thus showing a decrease of Rs. 21,705. In second class municipalities alone the decrease amounted to Rs. 30,716. On the other hand there was an increase of Rs. 7,763 in first class municipalities. Unions and stations also exhibit an increase of expenditure of Rs. 1,102 and Rs. 146 respectively under this head.

82. The large expenditure in 1879-80 was due to the extensive schemes of improvement which were undertaken in that year in the municipalities of Dinagepore, Rungpore, and Gity Moorshedabad (Lalbagh). The works at Dinagepore were completed during the year. In Rungpore all that remains to be done is to cut a few cross drains connecting some of the depressions in the bed of the *beels* with the main channels.

At Moorshedabad the works are progressing fairly under the supervision of the Public Works Department.

83. In the Burdwan Division the whole expenditure under this head amounted to Rs. 2,169. All that was done was to keep the surface drains on the sides of the road free from obstructions. The drainage of the Bankoora Municipality is naturally good, the fall being towards the two rivers Gandeswari and Dalkeswar. In Soory the gravelly nature of the soil and the natural lines of the surface prevent any water lodging on the sides of the roads. In the majority of the municipalities in the division, the drains are not constructed on any systematic plan, and they do not carry off all the surplus water.

84. In the Presidency Division a sum of Rs. 3,892 was spent under this head during the year. In the Suburban Municipality, except the work of remodelling the drains of the Alipore and Belvedere roads which was taken in hand, nothing calling for particular notice was done in the matter of improving the drainage. Some progress was, however, made in surveying and taking levels of the tract lying between Tolly's Nullah and the Calcutta main sewer. A suggestion was made in the report of the Municipality that the management and control of the drains along the sides of the Diamond Harbour Road, which are important and serve as the catch-water drains of a large and most important portion of the district, should be made over to the municipality, a moderate subsidy being paid by Government to the Commissioners for their maintenance. As the road is under the charge of the Public Works Department, the question has been referred to that Department for disposal. In the matter of *bustee* improvement, the action of the municipality was attended with success. The cow-houses in Ward No. 2, which had hitherto been a great nuisance to the neighbourhood, were removed to new and less objectionable sites. In addition

to the bustee composed of these cow-houses twelve other *bustees* were inspected during the year, and in some cases notices were issued to the owners to improve them. In two cases the owners have expressed their willingness to have the improvements carried out by the municipal agency, and to pay the cost of the work. The questions of improving the environs of the temple at Kalighat, and of reclaiming the filthy pond called the *Kali's Kundoo*, were under consideration during the year, but the works had not been commenced when the year closed.

The question of improving the drainage of the town of Kishnaghur was considered during the year, and, as a preliminary measure, an officer of the Public Works Department has been ordered to make a professional survey of the river Unjonah, which forms the south-eastern boundary of the town.

The drainage of the town of Nychatty, in the 24-Pergunnahs, is reported to be very defective, and steps are being taken to remedy it.

85. In the Rajshahy and Cooch Behar Division Rs. 8,861 were spent under this head during the year. Of this amount, Rs. 5,974 were spent in Rungpore, and Rs. 1,641 in Darjeeling. In Rungpore all the swamps in and around the station have now been tapped by capacious and properly constructed channels leading to the river Ghogut.

The natural drainage of the station of Darjeeling is good. What is necessary is to control the flow of water down the hill sides and jhoras by building stone drains and protecting the sides of jhoras by low stone walls. During the year two large stone drains were constructed in the Luckhun jhora. Three other drains were also completed during the year.

The drainage of the town of Rampore Beaulah is reported to be very defective. The roads and streets are not provided with side drains of a sufficient size, and when heavy rains come the water frequently cuts a channel across the road, rendering it impassable for traffic. The natural slope of the country is said to be away from the river Padma, on the banks of which the town stands. A survey of the town has been undertaken with a view to the preparation of a scheme for draining it thoroughly.

86. In the Dacca Division the expenditure under this head amounted to Rs. 2,941. In the Dacca Municipality the Commissioners have voted a sum of Rs. 2,500 in the current year for taking levels in the town.

87. In the Chittagong Division nothing in connection with drainage worthy of notice was done during the year. The expenditure was only Rs. 140.

88. In the Patna Division Rs. 8,617 was spent under this head during the year. The largest portion of this amount, viz. Rs. 6,653, was spent in Gya. With a view to improve the drainage, a survey of the town was made and levels were taken during the year 1879-80, but on subsequent investigation they were found to be incorrect and practically useless. During the year under report the town was re-surveyed, and levels were again taken, and sections made of the existing drains. A scheme, consisting of three parts, was prepared, and one part was undertaken and almost completed during the year. It is estimated that the total cost of the improvements will amount to Rs. 34,137.

89. In the Bhagalpore Division the amount spent under this head was Rs. 4,857, the greater part of the expenditure being incurred in the districts of Purneah and Maldah.

90. In the Orissa Division the expenditure on drainage amounted to Rs. 4,589. Of this amount, Rs. 3,495 were spent in the town of Cuttack. A scheme of draining the town was undertaken during the previous year, and was nearly completed during the year under report. Two main drainage channels were excavated—one to drain off the water from the western, and the other from the eastern part of the town. Three branch lines of drains were finished during the year.

91. In the Chota Nagpore Division the expenditure under this head was Rs. 1,833. The largest portion of this amount was incurred in the Purulia Municipality.

92. To afford facilities to Municipal Committees in the province for consulting professional men on projects involving questions of engineering or surveying, Executive Engineers have been appointed *ex-officio* Commissioners of all municipalities situated within their respective divisions.

<i>In January.</i>		<i>In October.</i>	
1 Suburbs of Calcutta.	} <i>By Dr. Coaker.</i>	15 Deoghur.	} <i>By Dr. Liddleale.</i>
2 Midnapore.			
3 Balasore.			
4 Cuttack.			
5 Pooree.			
6 Howrah.			
<i>In June.</i>		<i>In November.</i>	
7 Darjeeling.	} <i>By Dr. Liddleale.</i>	16 Puhna.	} <i>By Dr. Liddleale.</i>
		17 Furzedpore.	
		18 Soory.	
<i>In July.</i>		<i>In December.</i>	
8 Kurseong.	} <i>By Dr. Liddleale.</i>	19 Sudharam (Nonkholly).	} <i>By Dr. Liddleale.</i>
9 Jalpigoree.			
10 Itanagore.			
11 Dinagpore.			
12 Bogra.			
13 Natore.			
14 Rampore Benculch.			

93. During the year the Sanitary Commissioner visited the municipalities named on the margin, and drew up a report on the defects in each of them and suggested the steps that should be taken to remove them. These reports were laid before the Commissioners of the respective municipalities, and in many instances the suggestions of the Sanitary Commissioner were carried out.

94. In the report for the year 1878-79 it was stated that in order to control and regulate the pilgrim lodging houses in the towns of Gya and Deoghur, two great places of Hindu pilgrimage in these provinces, the Lodging-house Act, IV (B.C.) of 1871, had been amended by Act II (B.C.) of 1879, and extended to these places. Reports of the working of the Act in Gya and Pooree during the past year have been received. No report has been received from Deoghur, as actual operations were not commenced there till after the close of the year. The report from Gya shows that, though there was at first a certain amount of opposition to the enforcement of the provisions of the Acts, the *gyanvals* the priests at Gya are gradually getting reconciled to them, and are beginning to see the benefits of the law, both to the pilgrims and to the general population of the town. The Health Officer of the town, who has been in the district for several years, testifies to its beneficial effect on the health of the town by the measure. There was no epidemic among the pilgrims during the year under report. The receipts under the Acts during the year amounted to Rs. 11,296, which, added to Rs. 11,199, the balance at the end of the previous year, gave a total income of Rs. 22,495. The expenditure in 1880-81 amounted to Rs. 6,732, leaving a balance of Rs. 15,760, which it is proposed to utilize in improving the drainage and the sanitary condition of the town.

95. In Pooree, Act IV (B.C.) of 1871 has been in force for nine years, and its provisions are therefore well understood. As the town was till lately only an union under Chapter III of the Municipal Act V (B.C.) of 1876, the whole expenditure on account of conservancy and sanitation was defrayed from the funds raised under the Lodging-house Act. The town has now been raised to the status of a first class municipality, and a larger income will now be realized under the Municipal Act for the benefit of the people. During the past year, the income under Act IV of 1871 was Rs. 10,045, and the expenditure was Rs. 6,950.

Two pilgrim hospitals were maintained at Pooree and Piplee from the funds raised under the Act, and afforded relief to 6,544 persons during the year under report.

96. For the purpose of diffusing a knowledge of the principles of sanitation, Dr. Cunningham's *Sanitary Primer*, was translated into Bengali, Hindi, and Uriya, and introduced into the course of all schools below those reading for the Entrance examination. In middle vernacular schools Baboo Radhiku Prasanna Mookerjee's "Swasthya Raksha," and in lower schools Baboo Jadu Nath Mookerjee's "Sharir Palan," both of them Bengali works on the preservation of health, have been introduced in addition to the *Sanitary Primer*.

97. *Water-supply.*—The expenditure under this head during the year under report, was less by Rs. 45,939 than in the preceding year. The large expenditure in 1879-80 was due to the carrying out of the elaborate schemes for water-works in Darjeeling and Dacca. These works have now been completed, and there was consequently less expenditure under this head.

98. Since the passing of Act VI (B.C.) of 1881, the Commissioners of the Suburban Municipality have been in communication with the Corporation of Calcutta on the subject of the extension of the metropolitan system of filtered

water-supply to certain thickly populated parts of the suburbs. The negotiations between the two municipalities have not yet been brought to a close.

99. The largest expenditure under this head during the year was incurred in the municipalities of Dacca, Darjeeling, and Durbhunga. The actual sum spent in each of these towns is shown in the margin. The expenditure in Dacca represents the cost of laying down two miles of main water-pipes, with lateral piping and hydrants complete. In Darjeeling the expenditure

	Rs.
Dacca	9,797
Darjeeling	6,871
Durbhunga	5,973
Total	22,641

was incurred in completing the line of pipes down to the bazar, and in maintaining the other lines. In Durbhunga the sum represents the cost of sinking eight wells. It is proposed to set up pumps near these wells so that water may be lifted without the risk of contamination.

100. Among second class municipalities, the towns which spent most on this object were Barripore and Barraset in the 24-Pergunnahs, and Naraingunge in Dacca. They laid out Rs. 1,017, Rs. 1,000, and Rs. 1,342 respectively. In Barripore the amount represents the cost of excavating a tank for the supply of drinking-water to the rate-payers. In Baraset the amount was subscribed by the residents for re-digging a large tank. In Naraingunge the expenditure was incurred for embanking the sides of a tank, and for constructing a masonry ghât at it. The tank is reported to have been excavated, not so much for the supply of water as for the improvement of a stagnant marsh which formerly existed there. There are three other tanks in the town for drinking purposes.

101. *Buildings and other Public Works.*—For the sake of convenience these two heads are here taken together. Nothing particular was done under them during the year under report. The aggregate expenditure on these items amounted to Rs. 38,738 against Rs. 91,084 in the previous year, thus showing a decrease of Rs. 52,346. In the Suburbun Municipality nothing was spent during the year. In Howrah the expenditure was Rs. 1,002 only. Among other first class municipalities the total outlay was Rs. 17,477. Of this amount, Rs. 6,864 was spent in Darjeeling in re-roofing the office of the Commissioners and certain other municipal buildings, and in paying compensation for the removal of native huts.

102. In Gya the expenditure under these heads amounted to Rs. 1,413. The outlay represents the cost of acquiring sites for two slaughter-houses and erecting buildings thereon. A slaughter-house was at first built on the banks of the Phalgoo at a cost of Rs. 721, but it was subsequently abandoned as the Hindu residents of the quarter raised objections to it. It has since been converted into a cattle shed.

103. A sum of Rs. 1,079 is shown in the accounts as having been spent on buildings in the town of Arrah, but the report of the municipality does not contain any particulars of the expenditure.

104. During the year the Northbrook Hall at Dacca was made over to the Municipal Commissioners. The hall was erected in commemoration of the visit of Lord Northbrook, then Viceroy and Governor-General of India, to that town in August 1874. It was built from public subscriptions, and cost Rs. 50,600, including the value of land. It is reported to be now available for public meetings, &c., subject to the control of the Chairman of the municipality and the supervision of the Commissioner of the Division.

105. *Sanitary and charitable establishments.*—The expenditure under this head amounted to Rs. 74,980 against Rs. 68,109 in 1879-80. There was therefore an increased outlay of Rs. 15,871. The increase was distributed as follows:—

	Amount of increase.
	Rs.
In first class municipalities, except Howrah and Suburbs ...	10,380
In second class municipalities	6,976
Total	17,356

There was decreased expenditure under this head in the following municipalities :—

					Amount of decrease.
					Rs.
In the suburbs of Calcutta	...	...	...	...	88
In Howrah	...	...	...	...	1,253
In unions	...	...	...	...	120
In stations	...	...	...	...	24
Total					1,485

106. One of the causes of the increase of expenditure under this head was

Burdwan Division.	Chittagong Division.
Bishnupore.	Chittagong.
Ranigunge.	Noakholly.
Burdwan	
Boidysbatty.	
Ghatatal.	
Cutwa.	
Bankoora.	
Presidency Division.	
Bhowanipore.	
South Barrackpore.	
Nychnaty.	
North Barrackpore.	
North Suburban Hospital.	
South ditto ditto.	
Kanaghat.	
Rajshahy and Cooch Behar	
Division.	
Rungpore.	
Mahirunge.	
Darjeeling.	
Bogra.	
Dacca Division.	
Nadripore.	
Furzedpore.	
Naraingunge.	

Patna Division.

Patna.
Buxar.
Gya Pilgrim Hospital.
Bairh.
Nasceram.
Roora.
Sowan.
Motihari.

Bhagalpore Division.

Monghyr.
Purneah.
Kishengunge.
Deoghur.

Chota Nagpore Division.

Ranchi.
Hasoribagh.
Cimtra.
Purulia.

that during the year some of the municipalities were, under section 34 of Act V (B.C.) of 1870, vested with the management and control of dispensaries and hospitals situated within their respective limits. The statement in the margin shows the dispensaries which were made over to municipalities during the year.

107. The cost of vaccination is now borne in almost all first and second class municipalities by the municipal funds. During the year under report, Act V (B.C.) of 1880, under which vaccination is compulsory, came into operation in the suburbs of Calcutta. Since the close of the year, the Act has been extended to the municipalities of Rampore Beaulcah,

Rungpore, Hooghly and Chinsurah, and Soory. The arrangements for working the Act in the Suburbs are under the Suburban Municipality, which takes the receipts and bears the expenditure, the vaccine operations being under the supervision of the Superintendent of Vaccination of the Metropolitan Circle.

108. *Education, Science, and Art.*—The expenditure under this head exceeded that of the previous year by Rs. 1,705. The expenditure in 1879-80 was Rs. 24,387; in 1880-81 it was Rs. 26,092. The increase was distributed as follows :—

					Amount of increase.
					Rs.
In Howrah	...	...	...	...	227
In second class municipalities	...	...	...	...	1,883
In unions	...	...	...	...	402
In stations	...	...	...	...	446
Total					2,958

There was, on the other hand, a decrease of Rs. 1,253 in the first class municipalities in the interior of the province.

109. The largest grant under this head, viz. Rs. 3,000 per annum, was made by the Suburban Municipality. The amount was distributed among 59 schools, of which 51 were for boys and 8 for girls. One of the former was a lower vernacular school, and the remaining 50 were primary schools. The total number of pupils taught was 2,912, of whom 2,553 were boys and 359 girls. The total expenditure on these schools was Rs. 9,002. Besides the municipal grant, a sum of Rs. 5,876 was realized by fees and fines from pupils and subscriptions from private persons.

110. *Miscellaneous*.—The expenditure under this head amounted to Rs. 1,59,530 against Rs. 1,32,119 in the previous year, thus showing an increase of Rs. 27,411. It includes disbursements under the following heads of charges:—

	Amount of expenditure. Rs.
Interest on debt	6,898
Registration of births and deaths	3,357
Miscellaneous	1,32,034
Contributions to local or provincial funds	3,033
Repayment of debt	14,408
Total	1,59,530

111. Only the last of these items seems to call for any special mention. The municipalities which had debts during the year are shown below—

Name of municipality.	Amount of original debt.	Rate of interest.	When contract d. from whom and for what purpose.	Amount repaid.	Amount remaining to be paid.	REMARKS.
	Rs.	Rs.		Rs. A. P.	Rs. A. P.	
Burdwan	46,000	6%	In 1873, from Government for water-works and other sanitary improvements in the town— <i>vide</i> Government of India, Financial Department, No. 885, dated 7th February 1873.	28,278 15 1	11,727 0 11	
Dacca	25,000	4½%	In 1872, from Government for the construction of certain works of public utility— <i>vide</i> Government of India, Financial Department, No. 2872, dated 25th October 1872.	11,847 7 9	13,153 8 3	Since the end of the year the balance has been paid up and the account closed.
Arrah	6,100	4½%	In 1874, from Government for the construction of latrines, and repair of town roads— <i>vide</i> Government of Bengal's letter No. 4023, dated 10th December 1874.	3,790 0 0	2,440 0 0	
Darjeeling	40,000	4½%	In 1877, from Government for the improvement of drainage of the station and construction of water-works— <i>vide</i> Government of Bengal's letter No. 210, dated 23rd January 1877.	641 4 9	39,358 11 3	
Port Canning	4,00,000	.....	In 1861, from Government for the improvement of the town and port at Canning— <i>vide</i> Government of India, Public Works Department, resolution No. 2513, dated 26th March 1860.	.....	.....	As the municipality has ceased to exist, it is proposed to bring to sale the lands which belonged to it for the realisation of the debt. The lands are now under attachment under a decree of the civil court, and are managed by the Collector of 24 Pargunnas, as manager appointed by the court.
Dinapore	10,000	4½%	In 1870, from Maharajah Syam Mohini of Dinapore, for improving the drainage of the town— <i>vide</i> Government of India, Home Department letter No. 84, dated 26th July 1870.	900 0 0	9,040 0 0	
Darjeeling	60,000	6%	In 1870, from the Cooh Behar State, for the completion of the water-works of the station— <i>vide</i> Bengal Government letter No. 3007, dated 26th May 1870.	1,500 0 0	48,500 0 0	

112. *Audit of municipal accounts*.—Under orders of this Government, dated the 29th December 1880, Mr. F. DeH. Larpent was formally appointed Auditor of Municipal Accounts in the Lower Provinces of Bengal, under section 73 of Act V (B.C.) of 1876. Mr. Larpent's appointment as Examiner of Local Accounts was approved in March 1880. On assuming charge of his office, he was directed to inspect carefully the existing forms of account in municipalities, wards' estates, and local and trust funds, and to devise a system of accounts which would admit of proper test audit in future years. Subsequently he was required to make an enquiry into certain difficulties connected with the accounts

of wards' estates in Backergunge. On his return from Backergunge, Mr. Larpent visited nearly all the municipalities and wards' estates in the districts of Midnapore, Burdwan, Bankoora, 24-Pergunnahs, Jessore, Nuddea, Furreedpore, Dacca, Moorshedabad, Patna, Shahabad, Maldah, Hooghly, and Bhagulpore, and also spent a considerable time, under the order of the Accountant-General in investigating the accounts of the Hooghly Imambara. After his formal appointment as Auditor of Municipal Accounts, Mr. Larpent was employed in auditing the accounts of forty municipalities in the Burdwan and Presidency Divisions. In the majority of cases, the audits extended over the accounts of two years, and the audit reports were submitted by the Accountant-General, with his remarks, to the municipalities concerned. With the approval of the Accountant-General, Mr. Larpent has drawn up a statement of procedure for the collection of municipal dues, as well as instructions for the keeping of municipal accounts. He has also devised forms of account embodying the classification of municipal receipts and expenditure which is prescribed by the orders of the Secretary of State. Copies of the rules and instructions, and of the forms, have been circulated to all the Divisional Commissioners, who have been requested to place them before the Commissioners of every municipality in their respective divisions. Since the close of the year, the accounts of the municipalities in the districts of Bankoora and Moorshedabad have been audited. The actual expense of each audit was calculated as closely as was possible, and instructions were given for the recovery of the amount from each municipality. Mr. Larpent was actually at work as Auditor of Municipal Accounts for three months of the year. The cost of his salary and of his office establishment for that period amounted to Rs. 4,110, and the fees to be collected for the work done during this time amounted to Rs. 4,405.

113. *Remarkable incidents of the year.*—During the year a serious case of embezzlement of the funds of the second class municipalities of the Northern Suburbs, the Southern Suburbs, and Rajpore occurred in the district of 24-Pergunnahs. The municipalities were under separate Vice-Chairmen, but under the same Chairman, who had his office at the sudder station of the district. The municipal clerk of the Chairman's office was the person who committed the frauds in question. The cash accounts of the municipalities were compiled by the clerk; payments in discharge of claims upon the municipalities were generally made upon cheques drawn in his name; and the receipts of the municipalities were remitted by the Vice-Chairmen to him, instead of direct to the treasury. The Vice-Chairmen accepted his receipts, instead of insisting on the treasury acknowledgment on a challan or in the pass-book. The clerk acted both as cashier and as accountant to the municipalities, and was thus enabled to rob in his capacity of cashier, and to provide for the concealment of his robbery in his capacity of accountant. The sum which was embezzled or not accounted for amounted to Rs. 7,159-3-6. On the discovery of the frauds the man absconded, but he was subsequently arrested, prosecuted, and convicted. A circular has been issued to all Commissioners of Divisions, requesting them to institute enquires at once, whether in any municipality in their respective divisions the vicious system is allowed to prevail, of paying in municipal money through a clerk instead of into the treasury direct, and of making cheques payable to municipal servants, instead of to the payees themselves.

114. Another case of embezzlement occurred in the 24-Pergunnahs, during the year, in which Rs. 383-2-3 belonging to the South Barrackpore Municipality was misappropriated by the tax-daroga.

115. In the Dacca Municipality, the Vice-Chairman detected a number of frauds committed by the municipal subordinates in respect of taxes, rents, and fines, and a number of them were prosecuted and convicted.

116. There was another case of embezzlement in this division during the year, in which Rs. 99-1-6 were embezzled from the funds of the Union of Perozepore in the district of Backergunge, by the tax-darogah. He was prosecuted, but the prosecution failed for want of evidence.

117. A case of embezzlement of municipal funds also occurred in the Chota Nagpore Division. In this case the money embezzled belonged to the municipal fund of Echak, a town in the district of Hazaribagh. The sum embezzled amounted to Rs. 633-12-6, and the culprit who committed the frauds

was the tehsildar of the Hazaribagh Municipality. The tehsildar was prosecuted and sentenced to seven years' rigorous imprisonment, and steps are being taken to realize the amount embezzled by the sale of his landed property in the district of Gya. On this fraud coming to light, a circular was issued by this Government in March 1881, to all Divisional Commissioners, drawing their particular attention to the orders passed in September 1879 and February 1880, regarding the necessity of maintaining a proper system of accounts in all municipalities, and of periodically checking the registers of collections.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Offg. Secy. to the Govt. of Bengal.

FORMS Nos. I & II

FOR

CALCUTTA.

Form No. I.—Statement showing the Income of the

1	2	3	4	5	6								7	8									
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								Balance from previous year.	INCOME DURING THE YEAR FROM OCTOBER.									
					a	b	c	d	e	f	g	h		a	b	c	d	e	f	g	h		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.		Class I. (Agriculture, food or driving, for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fees, penalties, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and resins.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Miscellaneous.)		
ORIGINALS	1	Calcutta	Act IV (B.C.) of 1878	400,880	2	26	48	74	12	62	17	87	Rs. 9,06,910	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Form No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and fees, and income (if any) from special establishments (if the head office is maintained).	Contingency and other charges.	Police.	Registration of births and deaths.	Lighting.
Madras	1	Calcutta	Rs. 9,06,910	Rs. 29,62,987	Rs. 7,98,934	Rs. 1,01,728	Rs.	Rs. 55,140	Rs. 2,06,974	Rs. 5,00,187	Rs. 6,933	Rs. 2,30,888

Calcutta Municipality during the year 1880-81.

9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25			
Tax on houses and lands.						OTHER TAXES IN DETAIL.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.			
0,07,408	2,39,908	1,81,764				3,01,512	2,11,807	5,01,474	32,03,517	1,71,108	49,431	1,81,882	7,62,969	20,55,040	20,22,807	6 11 7	7 6 1		
Receipts from licenses on trades.						Wages-rate.										Total income from taxation.			
Wholesale or other form of retail from carriages and other vehicles (excluding tolls.)						Lighting-rate.										Rent of houses, gardens, markets, &c.			
Tax on animals.						Police-rate.										Fines.			
Tolls on ferries.						Miscellaneous.										Payments for Municipal services rendered to individuals			
Tax on persons second-hand and property to be destroyed.						Contributed from Provincial or Government.										Total income of year, excluding balances.			
Wages-rate.						Total, including balances.										Incidence of taxation (column 14) per head of population.			
Lighting-rate.						Incidence of income (column 11) per head of population.										REMARKS.			
Police-rate.																			

Calcutta Municipality during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens, markets, and public buildings.	Sanitary and other works, including hospitals, dispensaries, and public buildings.	Education and art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,41,406	47,530	48,185	1,99,329	8,379	6,529	1,77,076	...	1,26,006	...	3,60,712	20,42,612	9,80,255	

FORM No. I.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

GRAND TOTAL ..

Taxes Municipalities in Bengal during the year 1880-81.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	Wheel tax or other form of receipts from cartages and other vehicles (excluding tolls).	Tax on animals.	Tolls and levies.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.	REMARKS.
					Paid on mutual processions.	Lighting tax.	House scavenging tax.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
88,438	.....	8,740	1,375	8,097	.....	.....	.....	.....	41,008	907	836	2,923	9,443	.....	57,507	58,900	1 3 6	1 10 1	
15,947	.....	1,100	509	141	.....	.....	.....	.....	14,063	30 2	175	1,047	.....	.....	17,317	17,462	0 7 0	0 8 1	
31,094	.....	2,517	867	6,706	.....	.....	5,536	.....	36,530	323	724	3,119	.....	.....	40,966	47,007	1 3 7	1 4 10	
31,135	.....	1,740	887	6,398	.....	.....	.....	.....	29,116	1,237	730	2,137	1,240	.....	34,510	35,978	1 3 0	1 6 7	
4,306	.....	.....	.....	812	.....	.....	.....	.....	5,630	88	514	230	.....	.....	6,210	6,418	1 0 0	1 2 10	
46,613	.....	4,680	967	13,790	.....	.....	5,376	.....	71,211	1,617	1,829	6,795	1,240	.....	81,721	90,103	1 2 7	1 8 4	
1,30,728	4,669	9,363	.....	150	.....	29,875	47,182	.....	2,11,818	2,441	6,550	8,532	.....	.....	2,29,701	2,38,537	2 2 8	2 5 6	
5,16,141	4,600	17,734	2,628	10,114	.....	29,875	52,498	.....	3,30,636	3,467	9,008	19,057	10,080	.....	3,83,832	3,90,611	1 7 11	1 11 0	
1,29,819	.....	44,416	.....	.....	.....	.....	1,25,896	.....	4,00,061	3,389	9,814	20,443	9,475	.....	4,73,182	5,00,500	1 8 10	1 13 5	
18,098	.....	716	.....	1,591	.....	.....	.....	.....	17,099	1,308	205	1,005	.....	.....	21,008	22,308	0 10 6	0 12 11	
11,958	.....	2,334	.....	801	.....	.....	.....	.....	14,277	112	112	52	.....	.....	16,801	16,771	0 8 5	0 8 6	
4,751	82	314	.....	690	.....	.....	.....	.....	5,637	.....	62	1,782	.....	.....	7,481	7,614	0 10 5	0 13 10	
31,597	82	5,373	.....	3,342	.....	.....	.....	.....	37,083	1,806	409	3,727	.....	.....	43,983	51,243	0 0 7	0 11 1	
7,381	.....	.....	.....	1,190	.....	.....	1,727	.....	10,301	.....	237	1,314	.....	.....	11,775	15,111	1 3 2	1 5 10	
1,08,100	83	47,798	.....	4,632	.....	.....	1,27,553	.....	4,46,345	5,105	10,540	5,583	9,470	.....	6,28,530	6,66,993	1 5 9	1 9 8	
11,001	.....	1,418	272	2,410	.....	.....	.....	.....	13,170	.....	473	1,102	.....	.....	16,805	19,553	0 11 0	0 12 2	
19,985	.....	.....	923	.....	.....	.....	.....	.....	13,146	27,409	771	7,347	61	.....	36,791	61,405	1 13 5	6 11 2	
23,984	.....	1,418	405	2,519	.....	.....	.....	.....	25,310	27,408	1,244	8,500	61	.....	655 94	80,906	0 15 6	2 4 0	
50,056	.....	5,703	.....	13,491	.....	.....	50,983	.....	60,278	2,956	611	17,650	.....	.....	1,11,478	1,34,120	1 2 0	1 6 2	
19,090	.....	1,109	.....	4,060	.....	.....	.....	.....	17,030	1,492	340	1,148	.....	.....	20,916	26,025	0 13 11	1 0 2	
8	.....	.....	.....	598	.....	.....	.....	.....	8,725	250	1,968	40	.....	.....	10,947	15,086	0 10 5	0 13 1	
80,913	.....	1,109	.....	4,550	.....	.....	.....	.....	26,612	1,746	2,368	1,185	.....	.....	31,263	41,771	0 12 0	0 15 0	
80,080	.....	6,388	4,793	10,186	1,219	.....	.....	.....	81,558	890	3,778	1,211	.....	.....	87,124	92,015	0 8 4	0 8 1	
80,737	.....	3,067	.....	.....	.....	.....	.....	.....	28,823	2,863	1,167	1,010	5,709	.....	39,345	78,502	0 7 0	0 9 1	
13,008	.....	.....	.....	.....	.....	.....	.....	.....	15,000	760	214	3,032	.....	.....	18,402	20,042	0 8 1	0 7 0	
13,970	.....	.....	.....	13,701	.....	.....	.....	.....	20,271	706	311	1,007	.....	.....	32,278	34,144	0 15 3	0 13 0	
19,001	.....	80	.....	.....	.....	.....	.....	.....	19,081	683	815	308	.....	.....	20,467	21,051	0 11 0	0 5 2	
16,443	.....	.....	.....	2,573	.....	.....	.....	.....	18,325	.....	07	4,202	.....	.....	23,087	20,027	0 5 10	0 7 3	
1,61,371	.....	4,483	4,703	37,783	1,219	.....	.....	.....	1,91,513	6,515	6,130	1,128	.....	5,800	2,22,063	2,30,107	0 7 5	0 8 6	
14,003	271	1,630	495	11,013	.....	.....	.....	.....	24,471	377	409	3,187	.....	.....	32,944	60,204	0 9 2	0 9 4	
50,798	68	1,049	430	13,060	.....	.....	.....	.....	51,307	.....	740	1,079	407	914	52,254	61,964	0 7 10	0 9 0	
9,913	.....	3,163	979	.....	.....	.....	.....	.....	13,074	608	275	3,234	.....	.....	16,994	23,911	0 13 11	1 0 11	
46,943	653	5,743	1,903	23,072	.....	.....	.....	.....	77,312	682	1,400	7,040	407	944	88,111	1,15,838	0 8 8	0 11 1	
7,68,197	5,098	58,119	9,789	1,04,714	1,219	80,975	5,01,004	.....	15,05,901	46,011	31,309	1,20,208	29,753	6,441	16,31,022	16,36,322	0 15 8	1 5 2	

Class Municipalities in Bengal during the year 1880-81—continued.

9	10	11	12	13	14			15	16	17	18	19	20	21	22	23	24	25
Tax on houses and lands.	Receipts from licenses on trades.	When-tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)			Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Repayment for municipal services rendered to individuals.	Civilians-paid from Provincial or Local Funds.	Total income of the year, excluding balance.	Total, including balance.	Incidence of taxation (column 16) per head of population.	Incidence of income (column 18) per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
		2,301	620		7,010			9,840	43	50	10,750	8	15,700	35,007	35,874	0 11 2	2 8 2	
					3,589			3,589		88	8			3,685	4,828	0 14 4	0 16 8	
		6,841	1,583	3,233	46,061			56,704	43	727	12,571	425	18,769	81,772	92,014	0 10 4	0 18 5	
					10,882			10,882		47	15			10,445	14,925	0 13 2	0 16 3	
					275	4,334		4,080		44	1,406	570		7,725	7,907	0 7 3	0 11 5	
					150	5,198		3,298			250			3,418	4,171	0 4 0	0 4 4	
					425	7,962		7,962		44	2,710	576		10,715	12,158	0 5 0	0 7 5	
		216	88	1,105	8,520			9,929	37	421	379	1,303		12,079	13,608	0 11 11	0 14 0	
					1,028			1,013						1,011	3,570	0 9 7	0 9 7	
					1,311			1,311						1,311	1,461	0 7 5	0 7 5	
		216	88	1,105	11,384			12,883	37	421	379	1,303		15,025	18,029	0 10 11	0 12 9	
		0			5,417			5,433		20	22	1,383		6,878	7,372	0 8 5	0 10 8	
					803			703						803	1,051	0 3 1	0 3 1	
					2,782			2,782		39	41			2,822	3,257	0 3 4	0 3 6	
					6,123			6,123			38			6,161	4,409	0 4 8	0 4 4	
					2,980			2,980						2,980	3,722	0 5 4	0 5 4	
					3,517			3,517		0				3,517	4,310	0 12 1	0 12 1	
		0			19,432			19,432	20	67	60	1,383		20,967	21,680	0 5 6	0 5 11	
		232	88	1,620	47,760			50,030	46	679	2,670	3,263		57,097	60,710	0 7 5	0 8 4	
					336	1,981		3,309		3	18			3,327	2,491	0 7 11	0 8 0	
					4,479			4,479		20	39			4,519	1,971	0 4 8	0 4 8	
		841			2,082			3,328		20	2,791			6,057	7,278	0 10 3	1 2 0	
		341			326	0,444		10,111		3	20	2,791		12,925	14,983	0 6 9	0 8 2	
					5,477			5,477		57	0			5,510	8,490	0 7 11	0 8 0	
					17,138			13,138		737	147	100		11,131	10,325	0 4 8	0 5 1	
					18,616			18,616		737	204	118		19,671	25,815	0 5 4	0 5 8	
					1,500			1,500						1,369	3,371	0 1 0	0 1 0	
					6,727			4,987		14	781			2,086	6,773	0 4 8	0 4 8	
		210			8,517			4,537		35	30			1,018	5,147	0 3 0	0 4 1	
					5,802			5,802		248	1,239			7,777	6,714	0 4 5	0 5 7	
					1,781			1,781		14				1,840	2,733	0 5 0	0 5 7	
		210			18,318			18,528	3,368	315	1,900			27,307	21,011	0 4 0	0 5 2	
					4,053			4,053	286	81	783			3,133	6,927	0 5 2	0 5 3	
					3,543			3,543						3,543	5,125	0 3 4	0 3 4	
					7,006			7,006	286	40	703			8,065	11,412	0 2 11	0 2 4	
					3,076			3,076		59	134			4,039	5,070	0 4 2	0 5 0	
					4,068			4,068	1,190	61	514			5,169	7,231	0 5 6	0 7 11	
					7,094			7,094	1,186	120	1,445			8,778	11,321	0 4 10	0 5 0	
					4,890	6,368		9,588		77	141			11,027	14,560	0 10 7	0 13 5	
					4,308			4,308						6,187	7,917	0 6 0	0 8 11	
					4,050	8,654		18,104		77	3,045			17,913	22,746	0 8 7	0 11 4	
		151			5,613			3,714	109	25	7			2,911	4,426	0 6 1	0 6 5	
					7,778			5,778		141				5,555	8,710	0 5 1	0 5 2	
		151			0,407			0,608	100	100	7			8,840	12,747	0 5 4	0 5 6	
		881			6,880	60,566		74,875	4,086	922	6,374			80,655	107,085	0 4 10	0 5 9	
		231	81		1,973			3,205		128				2,467	4,400	0 6 11	0 7 4	
					3,299			3,298			53			2,270	2,661	0 8 8	0 8 10	
					1,580	4,056		4,056		264	23			7,774	7,791	0 7 8	0 8 8	
					1,648	8,230		8,070	1,627	364	70			10,093	11,468	0 7 1	0 8 10	
		309	147		3,289			3,740	125	358	3,040			5,136	6,184	0 7 7	0 14 2	
		540	170	3,648	10,408			13,180	1,738	614	3,110			16,648	22,079	0 7 3	0 9 7	

FORM I.—Statement showing the Income of Second

1	2	3	4	5	6								7								8							
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								INCOME DURING THE YEAR FROM OCTOBER.															
					a	b	c	d	e	f	g	h	a	b	c	d	e	f	g	h								
Ex-officio.	Non-nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I. (Articles of food or drink for men or animals.)	Class II. (Animals for slaughter.)	Class III. (Fees, licences, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Metal.)												
ORISSA DIVISION.																												
Balkh ...	80	Outback Cantonment	Act V (B.C.) of 1876	45,183	6	14	...	80	8	12	8	15	2,815	...	...	...	...	...	...	...	
	81	Kendrapara	Ditto	4,947	5	1	...	6	0	...	5	1	2,141	...	...	...	...	...	...	...	
	82	Jajpore	Ditto	18,204	3	12	...	16	3	12	...	16	—84	...	...	...	...	...	...	...	
	83	Total		(71,961)	16	38	...	84	20	34	14	40	5,114	...	...	...	...	...	...	...	
Balkh ...	84	Balasore	Act V (B.C.) of 1876	29,567	3	12	...	15	6	10	3	12	1,676	...	...	...	...	...	...	...	
		Divul. Total		91,838	19	50	...	69	25	44	17	52	6,180	...	...	...	...	...	...	...	
CHOTA NAAGPORE DIVISION.																												
Balkh ...	85	Hazaribagh	Act V (B.C.) of 1876	14,808	4	13	...	17	5	12	4	18	94	...	...	...	...	...	...	...	
	86	Bokaro	Ditto	7,454	3	6	...	9	4	5	4	15	87	...	...	...	...	...	...	...	
	87	Chutia	Ditto	5,218	8	14	...	10	6	11	1	16	3,066	...	...	...	...	...	...	...	
		Total		31,772	9	33	...	42	14	28	9	38	2,220	...	...	...	...	...	...	...	
Balkh ...	88	Ranchi	Act V (B.C.) of 1876	15,306	3	8	...	11	5	4	4	7	2,248	...	...	...	...	...	...	...	
	89	Chyabasa	Ditto	4,821	2	8	...	10	2	4	2	8	1,220	...	...	...	...	...	...	...	
Balkh ...	90	Purulia	Ditto	5,920	4	11	...	12	6	7	5	10	1,211	...	...	...	...	...	...	...	
		Divul. Total		57,100	15	60	...	78	20	40	20	58	7,014	...	...	...	...	...	...	...	
GRAND TOTAL				1,300,940	548	977	...	1,925	387	635	305	1,020	1,31,845	...	...	...	...	...	...	...	
							...						—3,167	...	...	...	...	...	...	...	

Municipalities in Bengal during the year 1880-81—concluded.

[illegible]

FORM No. I.—Statement showing the Income

1	2	3	4	5	6	7	8															
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								INCOME DURING THE YEAR FROM OCTOBER.									
					a	b	c	d	e	f	g	h	a	b	c	d	e	f	g	h		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Balance from previous year.	Class I. (Articles of food or animals)	Class II. (Animal for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Cloth.)	Class VII. (Miscellaneous.)	Class VIII. (Miscellaneous.)	
BURDWAN DIVISION.																						
Burdwan	3	Jalpaore	Act V (B.C.) of 1876	8,808	6	4	8	4	4	4	4	4	801	.....	.....	.....	.....	.....	.....	.....	.....
	7	Faridkot	Ditto	7,330	4	4	4	4	4	4	4	4	2,460	.....	.....	.....	.....	.....	.....	.....	.....
	8	Sonamukhee	Ditto	16,370	8	8	8	8	8	8	8	8	3,998	.....	.....	.....	.....	.....	.....	.....	.....
	6	Kotulpore	Ditto	6,800	5	5	5	5	5	5	5	5	88	.....	.....	.....	.....	.....	.....	.....	.....
		Total		33,308	20	20	20	20	20	20	20	20	6,787	.....	.....	.....	.....	.....	.....	.....	.....
Burdwan	5	Muga	Act V (B.C.) of 1876	1,702	5	5	5	5	5	5	5	5	103	.....	.....	.....	.....	.....	.....	.....	.....
	7	Faridkot	Ditto	5,590	4	4	4	4	4	4	4	4	1,114	.....	.....	.....	.....	.....	.....	.....	.....
	8	Gumtara	Ditto	10,582	5	5	5	5	5	5	5	5	148	.....	.....	.....	.....	.....	.....	.....	.....
	9	Balighat	Ditto	15,346	10	10	10	10	10	10	10	10	2,708	.....	.....	.....	.....	.....	.....	.....	.....
	10	Chandannagar	Ditto	1,610	5	5	5	5	5	5	5	5	150	.....	.....	.....	.....	.....	.....	.....	.....
	11	Kolaganga	Ditto	1,848	5	5	5	5	5	5	5	5	88	.....	.....	.....	.....	.....	.....	.....	.....
	12	Shyambazar	Ditto	14,606	10	10	10	10	10	10	10	10	1,456	.....	.....	.....	.....	.....	.....	.....	.....
	13	Kandukur	Ditto	7,134	6	6	6	6	6	6	6	6	2,738	.....	.....	.....	.....	.....	.....	.....	.....
		Total		71,163	65	65	65	65	65	65	65	65	9,473	.....	.....	.....	.....	.....	.....	.....	.....
		Divnl. Total		104,911	85	85	85	85	85	85	85	85	14,390	.....	.....	.....	.....	.....	.....	.....	.....
PREMANGUR DIVISION.																						
Premangur	16	Berhampore Cantonment	Act V (B.C.) of 1876	8,394	5	5	5	5	5	5	5	2	.....	.....	.....	.....	.....	.....	.....	.....
	18	Dum-Dum	Ditto	5,897	4	4	4	4	4	4	4	6	288	.....	.....	.....	.....	.....	.....	.....	.....
	19	Isarda	Ditto	5,078	1	1	1	1	1	1	1	1	6	.....	.....	.....	.....	.....	.....	.....	.....
	Total		17,350	14	14	14	14	14	14	14	14	238	.....	.....	.....	.....	.....	.....	.....	.....
Premangur	17	Chanda	Act V (B.C.) of 1876	5,978	.....	.....	.....	.....	.....	.....	.....	.....	458	.....	.....	.....	.....	.....	.....	.....	.....
	18	Jagotia	Ditto	1,065	.....	.....	.....	.....	.....	.....	.....	.....	569	.....	.....	.....	.....	.....	.....	.....	.....
		Total		10,963	.....	.....	.....	.....	.....	.....	.....	.....	727	.....	.....	.....	.....	.....	.....	.....	.....
Premangur	19	Keshbhpore	Act V (B.C.) of 1876	1,813	5	5	5	5	5	5	5	5	1,192	.....	.....	.....	.....	.....	.....	.....	.....
	20	Kotechandpore	Ditto	7,822	5	5	5	5	5	5	5	5	1,820	.....	.....	.....	.....	.....	.....	.....	.....
		Total		9,635	10																	

of Unions in Bengal during the year 1880-81.

[illegible]

Bengal during the year 1880-81—concluded.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Receipts from licenses on trades.	Wheel tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, exclusive of balance.	Total, including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
.....	557	.....	.....	.....	557	.....	.....	.....	.....	.....	.....	557	894	0 3 6	0 3 6	
.....	914	.....	.....	.....	914	.....	.....	.....	.....	.....	.....	914	771	0 3 3	0 3 3	
.....	1,130	.....	.....	.....	1,130	.....	.....	.....	.....	.....	.....	1,130	1,213	0 3 3	0 3 3	
.....	597	.....	.....	.....	597	.....	.....	.....	.....	.....	.....	597	668	0 3 3	0 3 3	
.....	155	.....	.....	.....	155	.....	.....	.....	.....	.....	.....	155	239	0 4 5	0 4 5	
.....	483	.....	.....	.....	483	.....	.....	.....	.....	.....	.....	483	631	0 1 8	0 1 8	
.....	3,503	.....	.....	.....	3,503	.....	.....	.....	.....	.....	.....	3,503	4,702	0 3 2	0 3 3	
.....	1,241	.....	.....	.....	1,241	.....	.....	.....	.....	.....	.....	1,241	1,804	0 3 7	0 3 7	
.....	1,218	.....	.....	.....	1,218	.....	.....	.....	.....	.....	.....	1,247	1,809	0 3 7	0 3 8	
.....	2,450	.....	.....	.....	2,450	.....	.....	.....	.....	.....	.....	2,460	3,873	0 3 10	0 3 11	
.....	80	.....	825	45,368	.....	.....	.....	45,803	.....	.....	1,140	1,657	0,715	.....	55,741	87,746	0 5 0	0 7 0	
.....	3,001	.....	.....	.....	3,001	.....	.....	.....	.....	.....	.....	3,208	3,616	0 5 3	0 5 8	
.....	1,110	.....	.....	.....	1,110	.....	.....	.....	.....	.....	.....	1,173	1,244	0 2 10	0 3 0	
.....	4,120	.....	.....	.....	4,120	.....	.....	.....	.....	.....	.....	4,380	5,837	0 4 4	0 4 7	
.....	10,840	.....	.....	.....	10,840	.....	.....	.....	.....	.....	.....	13,810	18,063	0 7 10	0 9 8	
.....	1,160	.....	.....	.....	1,160	.....	.....	.....	.....	.....	.....	1,150	1,417	0 5 6	0 5 8	
.....	1,863	.....	.....	.....	2,921	.....	.....	.....	.....	.....	.....	2,071	4,034	0 5 4	0 5 5	
.....	1,138	.....	.....	.....	1,138	.....	.....	.....	.....	.....	.....	7,465	5,541	0 2 4	0 5 1	
.....	4,150	.....	.....	.....	4,314	.....	.....	.....	.....	.....	.....	6,001	8,741	0 3 1	0 4 3	
.....	1,474	.....	.....	.....	1,474	.....	.....	.....	.....	.....	.....	1,407	1,723	0 4 1	0 4 3	
.....	791	.....	.....	.....	791	.....	.....	.....	.....	.....	.....	1,102	1,455	0 5 4	0 5 5	
.....	619	.....	.....	.....	1,387	.....	.....	.....	.....	.....	.....	3,680	3,947	0 4 7	0 4 8	
.....	619	.....	.....	.....	3,042	.....	.....	.....	.....	.....	.....	3,680	3,947	0 4 7	0 4 8	
.....	677	.....	.....	.....	7,056	.....	.....	.....	.....	.....	.....	9,871	12,328	0 5 8	0 6 4	
.....	60	.....	677	1,14,217	.....	.....	.....	1,15,189	.....	.....	1,444	5,089	0,315	.....	1,33,463	1,60,125	0 3 10	0 4 5	

Bengal during the year 1880-81.

9	10	11	12	13	14					15	16	17	18	19	20	21	22	23	24	25
Tax on houses and land.	Receipts from licenses on trades.	Wheel tax or other form of receipts from carriages and other vehicles (excluding tolls).	Tax on animals.	Tolls and ferries.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.	Rent of houses, gardens, markets, &c.	Fines.	Miscellaneous.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or Local Funds.	Total income of year, exclusive of balance.	Total, including balance.	Incidence of taxation (column 23) per head of population.	Incidence of income shown in column 21 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
13,997	280	80	.....	.....	.....	.....	.....	14,357	.....	.....	.....	776	.....	.....	15,332	15,793	1 8 11	1 7 8	
1,407	570	.....	.....	.....	439	72	123	3,096	660	75	665	.....	.....	.....	5,200	7,586	0 8 5	0 12 0	
14,404	850	80	.....	.....	439	72	123	18,053	700	254	1,641	.....	.....	.....	20,638	23,309	1 0 6	1 10	

1		2		3		4		5		6		7		8							
NAME OF DISTRICT.		NAME OF MUNICIPALITY.		Act under which constituted.		NUMBERS OF MEMBERS OF COMMITTEE.								INCOME DURING THE YEAR FROM OTHER.							
Serial number of Municipality.				Population within municipal limits.										Balance from previous year.							
				Ex-officio.		Nominatd.								Class I. (Land tax on houses and shops for men and animals.)							
				Elected.		Total.								Class II. (Animals for slaughter.)							
				Total.		Non-Officials.								Class III. (Tax on laundry, and washing.)							
				Total.		Europeans.								Class IV. (Building materials.)							
				Total.		Native.								Class V. (Drugs, Class V. (Gems, and stones.)							
				Total.		Total.								Class VI. (Tobacco.)							
				Total.		Total.								Class VII. (Cloth.)							
				Total.		Total.								Class VIII. (Vegetables.)							
				Total.		Total.								Total.							
				Total.		Total.								Total.							
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				Total.		Total.								Total.							

Abstract of Form No. I, giving the following particulars of all the Divisions in Bengal for 1880-81.

Number of Municipalities of the first class under Act V (B.C.) of 1876	25
Ditto ditto of the second class ditto ditto ...	99
Ditto of Unions under Chapter III of Act V (B.C.) of 1876	66
Ditto of stations under Chapter IV of ditto	2
Total	192

Population within municipal limits	2,966,001
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Number of Towns of which the Municipal Committees are—

(a) Appointed by election only	None.
(b) Ditto partly by election and partly by nomination	...	...	3
(c) Ditto by nomination only	...	...	189
Total	...	...	192

Aggregate number of Members of Municipal Committees—

(a) <i>Ex-officio</i> Members	...	...	484
(b) Elected Members	...	...	41
(c) Nominated Members	...	...	1,769
Total	...	...	2,294

Of the above—

(d) Officials	...	...	583
(e) Non-officials	...	...	1,711
(f) Europeans	...	...	510
(g) Natives	...	...	1,784

9

System of municipal taxation in force—

(a) Octroi	...	...	In force in no Towns.
(b) Tax on houses and lands	...	...	" 27 "
(c) Licenses on trades	...	...	" 5 "
(d) Tax on vehicles	...	...	" 67 "
(e) Tax on animals	...	...	" 34 "
(f) Tolls	...	...	" 37 "
(g) Fees on public processions	...	...	" 1 "
(h) Tax on persons occupying holdings according to their circumstances	...	...	" 165 "

Rs. A. P.

Amount of income under each head separately, being the totals for the province, of columns 7 to 20 of Statement I	...	26,09,906	0	0
Average incidence of taxation per head of population in Municipalities	...	0	10	1
Average incidence per head of municipal income from all sources	...	0	11	10

FORM No. II.

STATEMENTS, OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of contrib.	Collection of other taxes and sources of income (for a year prior to that of the year in which the balance is maintained).	Conservancy cleaning and	Police.	Maintenance of bridges and drains.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	1	Burdwan	8,000	55,808	1,314	8,100	.....	1,078	15,044	9,819	.....	1,678
Midnapore	3	Midnapore	225	17,817	.....	1,470	.....	00	8,424	7,270	70	.....
Hooghly	4	Hooghly and Chinsurah	6,912	40,000	.....	4,191	.....	10,008	11,817	.....	.....	1,343
	5	Suranpore	1,302	84,510	.....	2,729	.....	1,739	6,401	.....	.....	990
	6	Uttarpara	104	6,510	.....	838	.....	144	1,107	1,107	.....	888
		Total	8,383	81,721	.....	7,811	.....	1,870	35,470	21,555	.....	3,711
Howrah	8	Howrah	4,116	2,29,301	.....	16,087	.....	5,503	68,901	24,704	.....	30,853
		Divisional Total	15,700	3,50,532	1,314	30,355	.....	8,523	1,05,537	75,564	70	35,081
PURBANSAGAR DIVISION.												
24-Pargunnas	7	Suburban	27,417	4,73,182	.....	81,208	.....	.....	1,40,597	73,573	1,409	33,724
Wardha	8	Krishnanagar	6,283	31,003	.....	1,081	.....	1,000	2,025	5,708	304	.....
	9	Sanitipore	880	14,401	.....	3,332	.....	.....	408	6,063	125	.....
	10	Manikhat	153	7,491	.....	1,290	.....	.....	381	1,605	.....	.....
		Total	7,398	43,085	.....	6,703	.....	1,008	8,560	13,973	531	.....
Jessore	21	Jessore	3,320	11,772	.....	1,700	.....	.....	835	2,402	.....	625
		Divisional Total	38,056	5,28,060	.....	68,278	.....	1,006	1,44,032	91,048	1,833	35,140
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Rampore Bonaulah	2,748	16,800	.....	1,063	.....	1,163	816	3,500	.....	2,272
Darjeeling	13	Darjeeling	12,610	4,71,703	4,054	1,090	.....	541	8,490	3,514	.....	.....
		Divisional Total	15,358	4,88,503	4,054	3,053	.....	1,724	9,411	7,014	.....	2,272
DACCA DIVISION.												
Dacca	14	Dacca	22,616	1,11,475	638	2,348	.....	4,208	50,284	17,046	.....	1,078
CHITTAGONG DIVISION.												
Chittagong	15	Chittagong	8,160	20,010	.....	1,221	.....	601	3,290	4,612	.....	.....
Tipperah	16	Comilla	4,000	10,787	.....	2,005	.....	.....	8,051	2,006	.....	.....
		Divisional Total	9,808	31,363	.....	3,226	.....	601	8,721	6,618	.....	.....
PATNA DIVISION.												
Patna	17	Patna	4,911	87,124	.....	7,700	.....	.....	15,812	56,882	.....	5,346
Gya	18	Gya	20,657	30,308	.....	2,371	.....	.....	8,200	14,177	53	1,378
Shahabad	19	Arrah	2,300	14,602	168	1,230	.....	.....	3,184	5,615	06	.....
Muzaffarpore	20	Muzaffarpore	11,300	32,758	.....	4,729	.....	.....	216	5,300	.....	1,000
Darbhanga	21	Luribhanga	10,007	20,007	.....	1,600	.....	.....	709	2,737	7,040	046
Baran	22	Chupra	5,040	25,647	.....	620	.....	.....	700	4,047	8,110	80
		Divisional Total	71,010	2,22,053	163	19,576	.....	1,380	40,400	90,772	231	8,030
BHAGULPORE DIVISION.												
Monahy	23	Monahy	17,500	32,484	.....	2,373	.....	.....	7,604	7,200	.....	471
Bhagulpore	24	Bhagulpore	2,630	28,153	.....	1,475	.....	1,047	6,900	5,645	.....	.....
Purneah	25	Purneah	7,917	16,804	.....	818	.....	004	2,188	5,700	.....	.....
		Divisional Total	27,047	86,111	.....	4,666	.....	1,741	16,692	22,161	.....	777
		GRAND TOTAL	8,05,400	16,31,028	6,171	1,17,023	.....	19,808	5,05,609	2,88,117	2,335	80,043

First Class Municipalities in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26
EXPENDITURE.												
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and public improvements.	Sanitary and charitable institutions (schools, hospitals, homes, vaccination, &c.).	Education, and art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15,971	1,677	836	.....	1,548	.....	485	.....	4,847	.....	2,000	56,650	1,859
2,791	6	693	.....	81	.....	708	.....	601	.....	.....	16,030	818
6,183	432	428	16	.....	.....	240	.....	2,553	.....	.....	36,555	11,303
5,596	821	.....	.....	.....	.....	1,256	.....	3,501	.....	.....	37,555	3,303
1,679	48	.....	.....	.....	.....	545	.....	86	.....	.....	6,350	.....
11,388	1,286	428	16	.....	.....	487	1,880	596	6,836	.....	75,469	14,635
45,545	7,312	.....	.....	319	633	2,102	1,569	11,507	.....	.....	2,21,548	10,429
68,608	10,861	1,537	16	1,008	1,150	6,308	2,216	24,054	.....	7,000	3,72,354	27,369
.....
91,496	19,050	908	1,255	.....	.....	5,656	3,060	36,944	.....	.....	451,422	40,177
8,118	83	415	.....	213	1,111	650	.....	841	.....	.....	21,306	5,519
1,372	.....	.....	.....	158	.....	316	882	1,102	.....	.....	14,470	1,301
1,095	.....	547	.....	.....	.....	659	526	1,417	.....	.....	6,909	754
10,465	85	762	.....	501	1,111	1,854	1,178	3,360	.....	.....	45,716	7,567
5,417	89	505	151	.....	.....	3,221	374	869	.....	.....	15,494	1,617
1,05,492	15,321	2,028	1,366	301	1,111	10,411	4,554	41,132	.....	.....	611,632	85,361
.....
5,447	401	329	.....	.....	206	95	165	375	.....	.....	14,952	4,761
14,897	.....	1,611	6,971	6,440	1,424	1,088	600	4,584	.....	2,904	58,721	2,822
16,754	401	1,661	6,971	5,440	1,520	1,798	705	4,819	.....	2,808	73,573	7,383
.....
12,071	65	1,016	9,797	.....	427	4,070	.....	4,406	.....	1,582	89,610	44,610
.....
7,503	140	62	.....	30	.....	537	213	1,554	.....	.....	19,226	6,790
4,194	.....	.....	129	.....	.....	267	30	775	.....	.....	14,664	1,612
11,697	140	61	120	30	.....	804	543	2,137	.....	.....	25,830	7,421
.....
20,872	4,944	.....	.....	212	.....	2,500	1,540	3,229	.....	.....	84,729	3,339
4,051	73	6,451	.....	1,415	.....	630	660	1,778	.....	.....	41,513	57,607
2,550	204	.....	.....	1,070	.....	1,898	.....	818	.....	610	17,511	3,730
11,330	2,749	981	.....	10	110	3,141	800	683	.....	.....	57,964	6,197
4,383	1,168	948	5,973	87	1,281	104	390	120	.....	.....	27,388	3,636
6,075	1,085	.....	.....	643	65	2,650	293	701	.....	.....	27,897	1,226
65,844	10,108	7,614	5,973	5,643	1,456	11,381	2,883	7,414	.....	610	2,11,488	65,074
.....
8,051	.....	345	.....	503	881	3,350	569	2,000	.....	.....	53,065	16,661
14,197	.....	160	.....	83	.....	1,030	861	1,161	615	.....	80,099	1,651
8,899	.....	1,690	.....	57	.....	234	.....	1,133	.....	.....	21,012	3,979
22,420	.....	2,518	.....	615	881	5,482	1,140	4,960	515	.....	66,791	22,139
2,59,881	34,000	10,364	21,183	11,845	6,026	40,090	11,845	88,210	615	6,840	1,15,615	2,16,725
.....

REMARKS.

Form No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and income (if any special assessment levied from that of the head office is maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAN DIVISION.												
Burdwan	1	Culina	2,421	9,310	.....	615	.....	.....	1,175	2,218	.....	.....
	2	Outwall	583	6,256	.....	164	.....	.....	798	1,944	.....	.....
	3	Dandak	307	3,853	.....	217	.....	.....	1,070	1,284	.....	.....
	4	Kanaganga	2,070	8,268	.....	478	.....	.....	1,170	1,266	.....	.....
		Total	6,941	24,685	.....	2,384	.....	.....	3,003	6,708	.....	.....
Bankura	5	Bankura	615	6,797	.....	295	.....	.....	696	2,024	.....	.....
	6	Bishnupore	1,160	4,519	.....	439	.....	.....	694	1,801	.....	.....
		Total	1,782	11,110	.....	1,037	.....	.....	1,662	4,205	.....	.....
Bardham	7	Booree	841	4,350	.....	602	.....	.....	625	1,418	.....	.....
Midnapore	8	Tumlook	630	3,900	.....	84	.....	2,28	120	1,341	60	20
	9	Ghatil	2,664	4,335	.....	430	.....	.....	279	1,627	15	.....
	10	Chandakona	1,422	3,181	.....	598	.....	.....	.....	1,801	15	.....
	11	Kanajebunpore	1,051	2,907	.....	192	.....	.....	.....	1,180	15	.....
	12	Khoerpy	1,185	1,675	.....	85	.....	.....	.....	925	15	.....
		Total	6,770	15,488	.....	1,050	.....	228	380	6,901	120	26
Hooghly	13	Banaberia	742	2,733	.....	320	.....	.....	190	1,802	.....	.....
	14	Baidyashal	2,868	12,065	.....	855	.....	307	2,255	3,971	.....	1,008
	15	Bhaddeswar	70	5,423	.....	.....	.....	.....	1,011	2,626	30	.....
	16	Kotrung	61	2,060	.....	367	.....	236	637	1,277	34	.....
		Total	3,220	25,337	.....	2,174	.....	862	4,401	9,778	117	1,090
		Divisional Total	16,833	70,700	.....	7,227	.....	1,000	10,992	28,721	237	1,032
PRESIDENCY DIVISION.												
M-Purnagunah	17	North Suburban	4,778	19,474	.....	2,151	.....	720	2,030	7,556	.....	.....
	18	South Suburban	356	12,540	.....	1,750	.....	976	969	10,045	.....	.....
	19	Rajpore	97	6,772	.....	424	.....	381	823	2,479	.....	.....
	20	Baripore	1,907	3,693	.....	191	.....	180	278	1,019	.....	.....
	21	Jorhagar	1,108	3,735	.....	80	.....	253	.....	994	.....	.....
	22	South Dum-Dum	2,347	6,093	.....	234	.....	637	271	2,304	72	.....
	23	North Dum-Dum	464	3,225	.....	145	.....	360	.....	1,042	72	.....
	24	South Barrackpore	462	12,447	.....	182	.....	1,250	845	6,080	.....	.....
	25	North Barrackpore	1,133	7,562	.....	164	.....	1,107	304	3,917	.....	.....
	26	Barua	4,170	4,561	.....	358	.....	403	615	2,208	.....	.....
	27	Sydney	2,641	6,602	.....	195	.....	791	821	4,990	.....	.....
	28	Pinsoret	405	6,028	.....	213	.....	374	383	2,102	.....	.....
	29	Taloo	256	2,325	.....	97	.....	256	105	1,369	.....	.....
	30	Madura	440	6,016	.....	213	.....	879	413	2,230	.....	.....
	31	Guberdanga	70	3,168	.....	244	.....	354	61	1,729	.....	.....
	32	Balkhira	35	3,318	.....	380	.....	96	.....	1,255	.....	.....
	33	Kalaramah	214	1,941	.....	10	.....	202	.....	1,255	.....	.....
	34	Chandpur	878	2,893	.....	10	.....	322	51	748	.....	.....
	35	Kaliganga	672	1,718	.....	36	.....	182	.....	988	.....	.....
	36	Jodhatia	235	1,800	.....	20	.....	204	68	967	.....	.....
		Total	21,898	1,27,680	.....	6,539	.....	16,944	7,995	55,040	144	80
Nuddea	37	Nuddea	601	3,026	.....	584	.....	.....	327	1,624	.....	.....
	38	Kushin	402	3,059	.....	45	.....	.....	64	1,365	.....	.....
	39	Maharaj	98	2,265	.....	876	.....	.....	83	533	.....	.....
	40	Bernagar	373	3,976	.....	857	.....	.....	101	1,694	.....	.....
	41	Mohansore	469	1,479	.....	240	.....	.....	.....	829	.....	.....
	42	Comarany	619	3,673	.....	48	.....	408	5	1,281	.....	.....
		Total	2,560	16,937	.....	1,947	.....	1,025	590	6,944	.....	.....
Moorabahal	43	Herbampore	0,000	10,786	.....	215	.....	1,784	5,429	4,017	.....	.....
	44	Leibham	5,013	23,082	.....	400	.....	2,004	4,979	10,388	.....	907
	45	Kandi	165	6,841	.....	81	.....	7,083	681	2,873	.....	.....
	46	Jangpore	319	8,188	.....	86	.....	284	719	3,017	60	.....
		Total	14,493	58,234	.....	476	.....	6,554	11,851	18,997	60	907
		Divisional Total	40,740	2,02,977	.....	8,881	.....	17,603	21,908	80,881	204	1,090
RAJAHMUNDEE AND COCHIN BEAR DIVISION.												
Dinagore	47	Dinagore	5,871	15,868	386	854	.....	.....	4,538	2,444	.....	.....
	48	Natore	1,584	5,079	.....	1,199	.....	.....	840	1,607	.....	.....
Purna	49	Purna	1,541	8,078	.....	778	.....	.....	394	2,025	.....	.....
	50	Serajung	1,280	8,524	.....	1,090	.....	.....	540	2,813	.....	.....
		Total	2,821	16,697	.....	1,868	.....	.....	934	4,872	.....	.....
Bogra	51	Bogra	2,220	4,408	.....	894	.....	.....	619	1,070	.....	.....
	52	Bharpore	600	2,061	.....	284	.....	.....	185	1,135	.....	.....
		Total	2,820	7,469	.....	1,178	.....	.....	804	2,205	.....	.....
Bengal	53	Rumpong	867	35,007	.....	5,183	.....	.....	8,082	2,821	.....	284
Dumking	54	Kurong	1,148	5,605	.....	.....	.....	.....	416	1,184	.....	.....
	55	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Divisional Total	16,148	84,778	886	7,068	.....	.....	616	18,634	18,106	284

municipalities in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,027		408		218		80	100	794			7,400	5,242	
1,129						987	135	170			5,307	1,028	
968						80	113				5,321	358	
1,079	00			670	46	180	140	45			6,006	1,500	
5,804	00	428		788	49	1,230	600	1,112			22,764	8,703	
1,100		248				673		924			6,847	863	
450		00		405		870		386			4,290	1,208	
1,566		343		405		1,242		604			11,127	1,771	
463		01						62	300		2,381	1,010	
130	1		17		120	190	84	782			3,754	743	
1,000						1,000	175	65			5,045	1,831	
800						400		17			8,841	1,102	
800							300	44			2,251	1,130	
190						800		40			1,744	1,020	
3,796	1		17		120	2,165	625	160			10,212	5,897	
850						402	30	310			3,105	380	
1,200	330					83	300	802			12,027	3,004	
405						8	170	218			5,410	6	
2,303	300					443	600	1,708			20,487	3,570	
13,091	411	812	17	1,101	177	8,076	1,821	4,503	300		77,601	21,008	
4,800							1,400	1,047			20,160	2,886	
6,722						1,025	520	346			24,440	896	
512						300	127	127			4,701	1,108	
1,267	103	1,017	83			475	208	258			4,814	2,234	
1,944	101		77			887	200	402			4,222	429	
1,172	83					18		402			6,444	1,006	
890						75		175			2,823	304	
2,012						675	75	75			10,636	2,273	
2,098	50	1,000				552	600	200			8,300	323	
930	80	63				400	60	60			8,051	4,307	
711	20					530	80	201			9,252	2,041	
832	20					550	65	171			4,607	787	
900	100					550	137	850			5,437	145	
100						300	30	185			5,101	303	
490	25					345		101			3,045	158	
480						70		60			5,147	42	
1,037						120		135			2,083	70	
1,000						80		148			2,444	817	
100						50		80			1,208	107	
25,182	40	844	2,060	1,206		8,630	3,276	8,025			1,70,007	21,807	
308						150	300	134			3,187	512	
1,116						80	274	61			3,205	836	
405	14			61	1	440	111	61			2,401	82	
274						264	75	141			2,020	549	
106						30	60	38			1,070	505	
303						84	133				2,285	870	
5,406		14		41	1	980	651	727			15,127	3,490	
3,614	90	713			308	508	180	183			10,750	8,006	
0,185	805					1,645	287	287			30,475	2,947	
1,807						100	10	10			6,410	274	
1,847					116	900	805	300			7,437	1,020	
18,028	90	1,800			433	8,828	1,677	790			6,940	15,370	
48,971	136	1,864	2,000	1,487	424	9,492	5,505	9,832			2,01,400	30,227	
2,212	181	632				23		251		960	12,102	12,227	
1,428						00	00	101			5,000	2744	
1,010	1	111	283			710	170	850	1,250		8,182	1,132	
1,583	88				00	800		310			7,016	2,484	
8,808	30	111	233		00	1,616	170	871	1,500		16,400	3,020	
1,560	186	78				28	27	27			4,500	2,255	
1,560						287	55	27			2,319	1,273	
1,728	186	78				318	28	86			6,008	3,027	
5,501		8,974	60	188	288	90		3,708			21,040	14,886	
								160			2,605	5,168	
11,000	870	6,005	801	108	520	8,004	230	6,083		5,610	65,300	30,616	

FORM NO. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and surcess of assessed property and assessment from that of the year in which the same is made.	Comptancy and cleaning.	Police.	Restoration of bridges and drains.	Lighting.
Dacca DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	55	Narsingganj and Muddan	4,419	10,414	.....	7,128	.....	.....	80	2,053	.....	600
Farredpore	56	Farredpore	562	7,223	.....	1,392	.....	.....	654	1,590	.....	.....
	57	Masripore	623	3,617	.....	304	.....	.....	323	801	.....	.....
		Total	1,115	10,743	.....	1,726	.....	.....	979	2,415	.....	.....
Backargunge	58	Burial	931	12,009	.....	1,573	.....	.....	2,074	2,642	.....	.....
	59	Nichitry	1,896	1,013	.....	327	.....	.....	72	446	.....	.....
	60	Jhalooty	109	1,311	.....	225	.....	.....	80	450	.....	.....
		Total	3,006	10,921	.....	1,925	.....	.....	2,226	3,517	.....	.....
Mymensingh	61	Nussersad	401	0,878	.....	67	.....	.....	2,111	1,544	.....	.....
	62	Radijore	131	103	.....	91	.....	.....	59	290	.....	.....
	63	Kishor-gunge	431	2,822	.....	412	.....	.....	374	1004	.....	.....
	64	Shahpore	612	1,808	.....	349	.....	.....	170	914	.....	.....
	65	Jamshir	538	4,101	.....	465	.....	.....	329	922	.....	.....
	66	Mooklapcha	1,666	3,523	.....	350	.....	.....	457	667	.....	.....
		Divisional Total	3,702	20,197	.....	2,304	.....	.....	3,701	5,121	.....	.....
			12,542	57,497	.....	7,133	.....	.....	7,090	14,260	.....	600
CHITTAGONG DIVISION.												
Chittagong	67	Cox's Bazar	477	5,527	.....	277	.....	.....	180	671	.....	.....
Tippah	68	Brahmanbaria	782	4,621	.....	107	.....	.....	212	2,683	.....	.....
Noakhali	69	Noakhali	1,201	0,077	21	477	.....	.....	451	1,220	.....	.....
		Divisional Total	1,360	12,026	21	1,741	.....	.....	842	3,980	.....	.....
PATNA DIVISION.												
Patna	70	Barr	2,850	5,544	.....	818	.....	.....	400	2,128	.....	.....
	71	Behar	1,194	14,131	.....	1,495	.....	.....	1,023	6,125	.....	.....
		Total	4,144	19,671	.....	2,313	.....	.....	2,323	8,247	.....	.....
Shahabad	72	Juadipore	1,905	1,306	.....	235	.....	.....	101	680	.....	.....
	73	Buxar	1,073	5,094	.....	644	.....	.....	0-6	1,016	.....	.....
	74	Dumraon	1,09	4,010	.....	774	.....	.....	978	1,257	.....	.....
	75	Rasari	3,023	0,737	.....	1,120	.....	.....	1,193	3,477	.....	.....
	76	Bhubonah	363	1,890	.....	310	.....	.....	202	636	.....	.....
		Total	3,460	24,207	.....	3,009	.....	.....	3,308	7,917	.....	.....
Monsiehpore	77	Hajipore	1,154	5,152	.....	618	.....	.....	860	2,751	.....	.....
	78	Lalgunge	1,773	8,552	.....	447	.....	.....	2-8	2,290	.....	.....
		Total	2,727	8,652	.....	955	.....	.....	555	4,069	.....	.....
Durbhunga	79	Rasorah	1,901	4,029	.....	568	.....	.....	2-4	1,773	.....	.....
	80	Madhubani	1,112	5,700	.....	424	.....	.....	785	739	.....	.....
		Total	3,253	9,839	.....	992	.....	.....	1,039	911	.....	.....
Seran	81	Ravelganj	3,182	11,627	.....	700	.....	.....	402	1,237	.....	20
	82	Sewan	1,256	6,187	.....	629	.....	.....	661	1,624	.....	.....
		Total	4,552	17,814	.....	1,329	.....	.....	1,063	2,861	.....	.....
Chumpanan	83	Mothare	1,120	2,005	.....	636	.....	.....	01	308	.....	.....
	84	Bettah	1,784	0,655	.....	6-1	.....	.....	410	2,439	.....	185
		Total	2,997	9,849	.....	1,517	.....	.....	01	812	.....	148
		Divisional Total	21,823	89,655	.....	10,951	.....	1,023	9,890	31,495	.....	300
BHAUPUR DIVISION.												
Bhaupore	85	Colong	2,027	2,493	.....	516	.....	.....	500	856	.....	.....
Maidah	86	Maidah	4-0	2,250	.....	60	.....	.....	224	244	.....	.....
	87	English Bazar	1,529	7,774	.....	69	.....	.....	358	757	.....	30
		Total	1,422	10,083	.....	110	.....	.....	698	0-1	.....	90
Sonthal Fergunna	88	Daoghar	088	5,141	.....	62	.....	.....	890	1,390	.....	725
		Divisional Total	4,427	17,642	.....	628	.....	.....	974	3,650	.....	84
OMISSA DIVISION.												
Cuttack	89	Cuttack	2,018	27,018	.....	088	.....	.....	1,561	4,644	.....	0,036
Cuttack Cantonment	90	Cuttack Cantonment	2,141	3,253	.....	409	.....	.....	1,094	200	.....	.....
	91	Kondrapur	1-01	8,298	.....	699	.....	.....	274	711	.....	.....
	92	Jajpur	1-04	3,890	.....	328	.....	.....	411	739	.....	.....
		Total	5,114	27,070	.....	1,897	.....	.....	2,051	6,913	.....	8,225
Balasore	93	Balasore	1,075	7,608	.....	216	.....	.....	1,008	700	.....	2,969
		Divisional Total	6,189	46,978	.....	2,112	.....	.....	3,059	7,613	.....	10,294

Municipalities in Bengal during the year 1880-81—continued.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Working roads.	Drainage works.	Water-supply.	Buildings.	Other public works and similar improvements.	Sanitary and charitable establishments (including hospitals, dispensaries, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,805	71	118	1,343	407	.....	888	480	356	.....	.....	11,408	3,308	
1,103	.....	84	265	.....	.....	3,141	08	131	.....	.....	7,559	428	
.....	.....	205	155	.....	.....	101	96	149	.....	.....	3,183	186	
1,889	.....	379	410	.....	.....	2,334	102	280	.....	.....	10,744	1,414	
973	.....	683	.....	909	2,823	158	2	1,069	.....	.....	12,473	877	
722	.....	.....	16	.....	.....	30	60	1,510	.....	.....	1,510	1,704	
323	.....	.....	15	.....	.....	363	66	26	.....	.....	1,211	209	
3,029	.....	683	.....	1,019	2,424	1,136	123	1,134	.....	.....	15,253	2,790	
1,378	7	475	.....	.....	.....	90	55	25	.....	.....	6,466	900	
160	.....	.....	.....	14	.....	116	53	.....	.....	.....	704	238	
253	.....	.....	400	116	323	30	65	51	.....	.....	2,578	275	
1,160	.....	74	.....	40	.....	60	165	115	.....	.....	3,067	619	
1,348	.....	301	.....	83	.....	110	139	139	.....	.....	3,465	594	
579	.....	120	.....	.....	.....	4	901	1	.....	.....	2,565	3,118	
5,044	7	725	410	224	608	410	901	313	.....	.....	20,903	4,690	
11,814	78	1,308	2,162	1,735	3,051	3,708	1,750	2,113	.....	.....	57,418	12,301	
540	.....	.....	.....	.....	117	53	90	38	.....	.....	1,970	834	
801	.....	75	.....	.....	134	148	12	121	.....	.....	4,439	304	
1,149	.....	.....	.....	.....	.....	1,311	42	412	.....	.....	5,175	2,103	
2,130	.....	76	.....	.....	251	1,512	144	606	.....	112	11,581	3,301	
3,000	10	.....	.....	.....	.....	69	180	690	.....	.....	7,365	1,334	
616	.....	.....	.....	.....	.....	729	1,269	320	.....	.....	12,028	2,527	
5,015	10	.....	.....	.....	.....	790	1,380	926	.....	.....	19,664	1,161	
150	.....	.....	.....	.....	.....	239	120	33	.....	.....	1,130	1,827	
954	10	87	.....	.....	.....	274	811	.....	.....	.....	1,000	1,101	
301	135	51	.....	.....	.....	49	61	.....	430	.....	3,356	1,549	
134	.....	.....	208	41	1,873	960	116	45	.....	.....	8,108	12,74	
1,631	109	96	208	61	1,124	908	263	160	.....	486	20,611	5,122	
857	.....	50	.....	31	.....	733	60	98	.....	.....	5,887	400	
600	.....	.....	.....	.....	.....	129	30	92	.....	.....	3,141	1,281	
1,087	.....	59	.....	31	.....	854	90	610	.....	.....	9,671	1,781	
1,073	87	11	.....	.....	.....	977	152	317	.....	.....	15,177	623	
711	.....	53	1,354	55	.....	59	60	.....	.....	.....	5,191	1,337	
2,398	87	68	.....	1,534	35	1,027	69	469	.....	.....	11,231	1,990	
1,206	451	.....	.....	811	.....	1,903	376	8	.....	.....	8,304	5,365	
708	.....	.....	.....	.....	.....	1,393	340	8	.....	.....	1,283	2,648	
1,012	451	.....	.....	831	.....	2,399	968	384	.....	.....	11,797	7,910	
58	257	16	.....	256	.....	65	90	161	.....	.....	3,257	791	
885	.....	240	.....	39	.....	499	81	81	.....	2,393	7,902	947	
930	257	256	.....	291	.....	505	61	.....	.....	2,910	11,127	1,620	
11,820	908	472	203	2,005	1,475	6,012	2,747	3,021	.....	3,336	87,906	2,5115	
700	.....	.....	.....	.....	.....	427	120	61	.....	.....	2,907	1,391	
294	.....	263	.....	.....	.....	370	79	.....	.....	.....	2,237	908	
2,065	.....	1,235	727	.....	.....	607	139	242	.....	.....	8,427	477	
2,389	.....	1,601	727	.....	.....	877	200	312	.....	45	10,604	771	
406	.....	311	.....	61	.....	123	28	1,055	.....	.....	4,357	1,151	
3,624	.....	1,901	727	61	.....	1,447	348	1,501	45	.....	18,011	3,625	
4,338	208	3,403	107	.....	.....	215	836	845	2,107	.....	25,183	6,546	
745	.....	108	.....	.....	.....	114	31	227	43	.....	2,111	1,901	
140	.....	76	.....	140	.....	41	44	120	.....	.....	3,172	248	
5,899	306	3,740	107	140	329	1,641	168	1,207	2,173	.....	51,962	6,307	
1,873	.....	.....	.....	72	.....	82	.....	1,341	.....	.....	6,803	1,775	
6,661	306	3,740	107	218	330	1,713	168	2,638	2,173	.....	41,935	10,063	

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and fees (if any) except the amount from that of the head office (maintained).	Conservancy and cleaning.	Police.	Registration of births and deaths.	Leprosy.
CHOTA NAGPORE DIVISION.												
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hamarbagh ...	94	Hamarbagh ...	94	6,418	...	700	.....	.....	1,529	1,926	.....	.....
	95	Bohak ...	87	2,204	.....	535	.....	.....	632	1,200	.....	.....
	96	Chaitra ...	2,054	5,517	.....	135	.....	.....	780	1,545	.....	.....
		Total ...	2,825	14,533	135	1,415	.....	.....	2,877	4,706	225	.....
Lohardugga ..	97	Banohee ...	2,248	5,289	.....	975	.....	.....	1,520	2,172	13	.....
Singbhoom ...	98	Chyehassa ...	1,320	2,568	.....	251	.....	.....	145	632	.....	.....
Maubhoom ...	99	Purulia ...	1,311	5,314	45	315	.....	106	1,415	1,322	.....	56
		Divisional Total ...	7,014	32,402	180	2,955	.....	196	5,405	8,728	241	56
		GRAND TOTAL ...	1,51,846 -3,167	6,22,921	527	47,871	.....	24,928	74,811	1,97,808	932	2,992

Municipalities in Bengal during the year 1880-81—concluded.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, vaccination, &c.).	Education, Science and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
761	243	325	.....	455	.....	.....	5,033	879	
660	556	.....	34	.....	40	.....	18	.....	.....	2,760	138	
1,390	556	.....	34	243	325	180	601	.....	1,050	13,606	1,923	
1,873	142	442	100	100	1,902	.....	.....	6,238	2,690	
401	98	.....	.....	269	100	.....	104	.....	.....	2,106	1,426	
533	1,179	.....	655	.....	145	.....	540	.....	500	6,989	636	
4,118	1,833	.....	831	964	908	280	3,810	.....	1,550	31,593	7,563	
1,46,845	2,308	10,808	5,372	8,100	7,464	85,016	13,954	33,606	2,518	7,568	5,93,217	1,59,397	-1,724

	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of cesses.	Collection of other taxes and sources of revenue.	Conservancy and cleaning.	Police.	Registration of births and deaths.	Lighting.
BURDWAY DIVISION.												
Bankura	1	Jalpaiguri	...	...	...	...	...	...	...	...	...	...
	2	Paltanahat	...	...	...	...	...	...	...	...	...	...
	3	Sonamukhi	...	...	...	...	...	...	...	...	...	...
	4	Kotalpore	...	...	...	...	...	...	...	...	...	...
		Total	6,757	6,616	...	915	...	...	198	2,259	...	...
Hooghly	5	Mugra	...	...	...	...	...	...	...	...	...	...
	6	Pundooan	...	...	...	...	...	...	...	...	...	...
	7	Gundiparah	...	...	...	...	...	...	...	...	...	...
	8	Bulachpur	...	...	...	...	...	...	...	...	...	...
	9	Jalanabad	...	...	...	...	...	...	...	...	...	...
	10	Bally	...	...	...	...	...	...	...	...	...	...
	11	Koorunga	...	...	...	...	...	...	...	...	...	...
	12	Siyambazar	...	...	...	...	...	...	...	...	...	...
		Total	9,473	14,700	...	1,361	...	...	45	7,904	...	...
		Divisional Total	16,230	21,316	...	2,281	...	1,386	241	11,163	...	...
PRESDENCY DIVISION.												
24-Parganahs	14	Berachpore Cantonment	...	...	...	...	...	...	...	...	...	...
	15	Dum-Dum	...	...	...	...	...	...	...	...	...	...
	16	Itanda	...	...	...	...	...	...	...	...	...	...
		Total	228	4,925	...	90	...	...	396	2,311	3,386	...
Nuddea	17	Chugla	...	...	...	...	...	...	...	...	...	...
	18	Jagooly	...	...	...	...	...	...	...	...	...	...
		Total	727	3,407	...	776	...	...	134	1,815	...	...
Jessore	19	Keshubnagar	...	...	...	...	...	...	...	...	...	...
	20	Kotechandpore	...	...	...	...	...	...	...	...	...	...
		Total	2,961	3,716	...	487	...	...	121	1,723	...	...
Moorsabad	21	Berhampore Cantonment	...	...	...	...	...	...	...	...	...	...
		Divisional Total	4,336	12,523	...	1,599	...	...	446	2,038	7,494	...
RAJSHAHY AND COCHIN BEHAR DIVISION.												
Julpigrore	22	Julpigrore	...	...	...	...	...	...	...	...	...	...
		Total	144	2,515	...	...	...	...	461	574	974	...
DACCA DIVISION.												
Dacca	23	Manickgunge	...	...	...	...	...	...	...	...	...	...
		Total	838	4,107	...	454	...	...	540	2,758	...	...
Purrodpore	24	Sydpore	...	...	...	...	...	...	...	...	...	...
		Total	23	700	...	180	...	...	...	222	...	...
Bachergunge	25	Perangpore	...	...	...	...	...	...	...	...	...	...
	26	Bowli	...	...	...	...	...	...	...	...	...	...
	27	Bachergunge	...	...	...	...	...	...	...	...	...	...
		Total	3,537	5,074	...	812	...	...	138	2,949	...	...
Mymensingh	28	Tangail	...	...	...	...	...	...	...	...	...	...
		Divisional Total	4,230	13,211	...	1,848	...	...	483	8,631	...	...
PATNA DIVISION.												
Patna	29	Khasauli	...	...	...	...	...	...	...	...	...	...
	30	Munari	...	...	...	...	...	...	...	...	...	...
	31	Dinapore Nisamat	...	...	...	...	...	...	...	...	...	...
	32	Sahmadpore	...	...	...	...	...	...	...	...	...	...
	33	Bakurpore	...	...	...	...	...	...	...	...	...	...
	34	Patna	...	...	...	...	...	...	...	...	...	...
	35	Mokamsh	...	...	...	...	...	...	...	...	...	...
	36	Dinapore Cantonment	...	...	...	...	...	...	...	...	...	...
	37	Nowdah	...	...	...	...	...	...	...	...	...	...
		Total	17,304	30,082	...	3,138	...	...	7,942	16,525	...	...
Gya	38	Tekari	...	...	...	...	...	...	...	...	...	...
	39	Woodnagar	...	...	...	...	...	...	...	...	...	...
	40	Chandnagar	...	...	...	...	...	...	...	...	...	...
	41	Nowdah	...	...	...	...	...	...	...	...	...	...
	42	Himach	...	...	...	...	...	...	...	...	...	...
	43	Bajwari	...	...	...	...	...	...	...	...	...	...
	44	Shorghoty	...	...	...	...	...	...	...	...	...	...
	45	Patnagar	...	...	...	...	...	...	...	...	...	...
	46	Arrungabad	...	...	...	...	...	...	...	...	...	...
	47	Om	...	...	...	...	...	...	...	...	...	...
		Total	12,544	15,897	...	80	...	...	1,098	1,075	7,657	300

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water supply.	Buildings.	Other public works including madras and similar improvements.	Sanitary and charitable (hospitals, almshouses, vaccination, &c.)	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
100								85			323	908	
1,813								215			1,480	2,098	
4				43				309			5,130	5,739	
								1,168					
1,377				43				537			6,377	7,103	
700								25			489	78	
97								87			1,053	821	
1,650								79			377		
685								255			4,519	2,980	
330								60			2,147	1,092	
								17			1,722	354	
1,390								12			21	121	
1,390								62			3,151	598	
								62			2,650	1,628	
6,061								619			17,451	6,742	
7,435				43				1,295			27,408	15,957	
38											5,031		
335						258		338			5,671	-2,470	
								53			1,517	363	
303						258		421			7,320	305	
												-2,470	
410								87			2,830	408	
130								30			81		
530								65			5,440	779	
160				150				38			820	905	
1,130								69			2,068	875	
1,250				150				97			3,418	1,873	
18								169			916	1,033	
5,180				150		258		813			15,468	4,650	
												-2,170	
				500				92			3,327	630	
75						28		67			3,222	1,181	
								5			377	546	
180				500		100		97			2,493	874	
758				190				69			1,127	666	
								60			2,270	1,061	
908				548		100		78			5,090	2,131	
660				17				150			3,318	108	
1,508				17		648		238			13,117	5,164	
								15			1,895	1,895	
								56			1,214	590	
								8			6,728	4,189	
								13			1,083	1,092	
								8			1,111	1,111	
								8			3,110	1,727	
								8			2,518	4,405	
								3,330			13,735	2,719	
								4			1,090	2,755	
1,377								3,630			33,033	20,205	
						2,345		36			4,354	2,801	
								18			1,072	2,730	
								41			1,451	969	
								6			437	544	
								13			1,063	1,063	
								7			1,063	1,063	
								31			511	511	
								31			1,330	939	
								16			640	807	
								13			809	873	
								14			801	811	
								13			660	1,837	
77				170		2,345		308			13,678	12,105	

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13	
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any establishment apart from that of the head office is maintained).	Contingency and cleaning.	Police.	Registration of births and deaths.	Lighting.	
PATTA DIVISION—continued.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Shahabad	40	Chowas ...	281	557	.....	123	.....	.....	36	181	.....	.....
	50	Chenapur ...	—225	906	.....	320	.....	.....	106	388	.....	.....
	51	Narasingpur ...	—10	1,250	.....	369	.....	.....	320	364	.....	.....
	52	Jahanabad ...	301	697	.....	304	.....	.....	.....	363	.....	.....
	53	Chand ...	123	101	.....	89	.....	.....	.....	361	.....	.....
	54	Chynpore ...	145	698	.....	67	.....	.....	.....	311	.....	.....
Total			940	4,053	.....	922	.....	.....	361	1,862	.....	.....
Monsufpore ...			55	Mohar ...	759	1,242	339	102	499
			56	Sesamurhee ...	642	1,547	304	50	334
Total			1,506	2,449	.....	443	.....	.....	151	833	.....	.....
Divisional Total			32,346	56,741	.....	4,621	.....	1,006	5,530	16,027	200	.....
			—541		.....		.....			
BRAGULPORE DIVISION.													
Furneah	57	Kishenmuro ...	607	5,298	.....	278	.....	.....	123	2,060	.....	.....
	58	Raungunge ...	929	1,172	.....	110	.....	.....	80	666	.....	.....
	Divisional Total		1,557	4,380	.....	388	.....	.....	211	2,646	.....	.....
ORISSA DIVISION.													
Pooree	59	Pooree ...	5,283	13,810	.....	2,065	.....	.....	906	5,668	.....	.....
CHOTA NAGPORE DIVISION.													
Lohardugga	60	Lohardugga ...	207	1,180	.....	391	.....	.....	292	610	.....	.....
	61	Palkota ...	510	1,111	.....	11	.....	.....	24	24	.....	.....
	62	Gurwah ...	1,097	2,071	.....	843	.....	.....	575	605	.....	.....
	63	Daitongunge ...	76	2,405	.....	364	.....	.....	561	292	.....	.....
Total			2,650	6,801	.....	818	.....	.....	1,250	1,781	.....	.....
Manbhoom	64	Rasikunathpore ...	227	1,407	.....	12	.....	96	142	708	.....	12
	65	Manbhoom ...	53	941	.....	8	.....	32	327	433	.....	.....
	66	Jhalda ...	63	1,402	.....	12	.....	312	311	433	.....	.....
Total			307	3,650	.....	32	.....	563	374	1,438	.....	12
Divisional Total			2,957	9,371	.....	850	.....	503	1,410	3,510	.....	12
GRAND TOTAL			67,533	1,38,463	.....	13,172	.....	4,515	10,004	63,020	200	19
			—241		.....		.....			

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and services of special establishments (the head office is maintained).	Contingency and cleaning.	Police.	Registration of births and deaths.	Lighting.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monsiye ...	1	Jamalspore ...	451	10,823	.....	1,964	.....	.....	4,510	2,088	.....	.....
Sonthal Pergunnaha	2	Sabohgunge ...	2,290	5,096	.....	797	.....	.....	200	1,580	358	19
Total			2,741	20,668	.....	2,721	.....	.....	200	6,598	2,741	19

Income in Bengal during the year 1880-81—concluded.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, schools, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
80	40	14	135	.....	.....	475	363	
27	100	.....	.....	61	.....	.....	841	— 70	
80	1,200	45	
20	6	.....	.....	532	456	
.....	8	.....	.....	157	142	
.....	625	.....	.....	.....	216	
107	100	.....	40	14	180	.....	.....	3,008	1,214	
.....	— 70	
80	101	50	11	.....	153	34	24	34	.....	.....	1,162	898	
513	11	.....	.....	.....	38	.....	120	.....	.....	1,555	536	
868	101	61	.....	153	.....	72	24	164	.....	.....	2,710	1,172	
2,124	375	251	.....	223	2,545	800	38	4,140	.....	.....	65,054	31,745	
.....	— 70	
260	21	.....	75	.....	67	.....	.....	2,821	992	
125	21	.....	.....	.....	15	.....	.....	1,066	1,116	
285	42	.....	75	.....	32	.....	.....	3,429	2,106	
.....	
241	840	53	24	197	.....	.....	94	.....	.....	10,194	8,829	
.....	
80	11	.....	.....	1,184	283	
1,574	50	.....	100	200	2	.....	.....	3,17	8	
.....	70	.....	48	.....	.....	3,923	716	
1,604	50	.....	.....	200	1,253	.....	.....	2,860	161	
.....	170	200	1,314	.....	.....	7,175	1,104	
.....	144	16	.....	.....	1,192	531	
.....	5	.....	7	.....	.....	541	247	
.....	40	07	.....	.....	1,285	250	
.....	5	.....	.....	.....	.....	2,934	1,049	
1,604	50	.....	170	384	1,404	.....	.....	10,111	2,217	
18,536	375	1,297	851	420	2,900	1,114	715	6,388	.....	.....	1,52,218	70,777	
.....	— 640	

Expenditure in Bengal during the year 1880-81.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													REMARKS.
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, and similar improvements.	Sanitary and charitable establishments (hospitals, dispensaries, schools, &c.).	Education, Science, and Art.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,884	820	453	.....	.....	.....	90	783	1,328	.....	.....	15,937	146	
1,547	.....	.....	07	1,245	.....	61	59	297	.....	.....	5,544	1,543	
8,171	860	685	07	1,245	.....	151	784	1,628	.....	.....	21,861	1,488	

FORM NO. II.—Abstract Statement showing the Expenditure of all classes of

1	2	3	4	5	6	7	8	9	10	11	12	13
DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during year.	Interest on debt.	Head office establishment.	Collection of octroi.	Collection of other taxes and sources of income (if any) not apart from the head office establishment.	Conservancy and cleaning.	Police.	Restoration of bridges and drains.	Lighting.
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	9,347	80,498	3,314	7,440	...	1,078	18,040	10,471	...	1,678
Bankura	8,230	17,931	...	1,900	...	...	1,400	7,524	...	...
Berhampur	541	4,350	...	802	...	...	925	1,418	...	...
Bidnapore	7,042	32,456	...	2,200	...	254	8,821	14,077	100	36
Khoochy	21,094	1,20,236	...	11,403	...	4,004	25,014	30,017	117	3,727
Howrah	4,146	8,20,391	...	16,087	...	5,503	63,001	24,701	...	20,638
Divisional Total			50,862	4,88,053	1,314	29,811	...	10,980	1,17,070	1,13,401	307	26,005
PRESIDENT DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24-Pargunnahs	61,543	6,05,804	...	57,821	...	10,140	1,50,806	1,33,000	1,846	33,817
Tutunda	10,585	62,539	...	8,876	...	2,120	4,214	22,632	831	...
Tessore	6,820	14,481	...	1,303	...	...	958	4,175	...	488
Mourshedabad	15,079	60,015	...	475	...	6,681	13,070	10,867	60	907
Divisional Total			93,926	7,44,438	...	68,425	...	19,141	1,69,130	1,60,323	2,137	34,146
RAJSHAHY AND COOCH BEHAR DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajshahy	4,602	23,784	...	3,163	...	1,182	861	6,373	...	2,578
Darjeeling	13,758	22,479	4,044	1,068	...	897	10,000	4,410	...	...
Dinapore	8,971	15,968	295	884	...	...	4,308	2,144	...	...
Patna	2,851	16,507	...	1,846	...	...	945	2,975	...	...
Bagra	10,985	7,546	...	902	...	...	701	2,808	...	...
Barpore	30,007	...	...	2,133	...	...	8,086	2,321	...	284
Jalpaiguri	149	2,918	...	...	...	481	579	975	...	...
Divisional Total			83,016	1,53,183	4,380	10,706	...	2,624	20,824	23,103	...	2,460
DACCA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	27,800	1,90,087	638	4,127	...	4,205	30,584	25,037	...	1,470
Furzedpore	1,418	11,441	...	1,038	...	...	979	2,717	...	...
Backergunge	6,233	30,007	...	2,007	...	...	3,305	6,580	...	...
Myensingh	3,578	24,367	...	2,796	...	...	3,840	7,021	...	...
Divisional Total			39,426	1,81,094	638	11,620	...	4,205	37,777	30,543	...	1,470
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	8,256	25,213	...	1,498	...	601	3,479	8,783	...	...
Sylhet	4,081	16,008	...	3,062	...	...	2,343	4,123	...	...
Wakhal	1,801	6,077	21	477	...	...	631	1,259	...	...
Divisional Total			11,768	44,828	21	497	...	601	9,163	10,620	...	...
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	28,440	1,45,767	...	13,330	...	...	20,137	51,366	...	8,846
Gya	55,031	55,003	...	2,424	...	1,006	8,303	21,814	205	1,470
Shahdol	7,100	40,922	100	6,321	...	...	6,006	10,564	86	...
Monrampur	45,433	...	6,110	...	610	6,146	12,858	...	1,003
Burhanpore	10,000	30,805	...	2,093	...	1,047	3,618	10,796	...	964
Barin	10,272	61,801	...	1,833	...	1,197	6,796	15,970	100	...
Chumpan	2,807	9,840	...	1,317	...	81	843	3,541	185	...
Divisional Total			1,08,520	3,60,889	100	53,607	...	5,307	30,828	1,07,604	680	8,800
BHAULPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Monrampur	17,811	48,894	...	4,537	...	...	12,114	8,883	...	478
Bhaurpore	4,487	40,096	...	1,080	...	1,647	2,819	9,819	...	...
Purneah	9,474	21,374	...	1,096	...	...	2,819	8,448	...	...
Bahal	1,432	10,603	...	119	...	...	898	2,719	86	...
Northal Pargunnahs	3,378	10,443	...	805	...	...	8,135	1,083	...	10
Divisional Total			36,416	1,30,781	...	6,475	...	3,922	25,886	31,846	86	404
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissak	5,114	37,870	...	1,897	...	2,061	6,918	8,585	...	...
Balasore	1,070	7,096	...	216	...	1,003	700	3,000	...	...
Pooree	5,253	15,810	...	2,068	...	...	896	8,083	...	...
Divisional Total			11,437	50,866	...	4,177	...	3,063	8,600	19,980	...	...
CHOTA NAGPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hamaribach	2,830	14,893	136	1,416	...	...	3,777	4,786	328	...
Lohardaga	4,008	10,330	...	1,708	...	...	2,759	3,803	13	...
Burhaboos	1,232	5,268	...	981	...	...	146	633	...	...
Manikbhoos	1,618	9,896	45	546	...	701	1,867	3,880	...	...
Divisional Total			9,711	41,833	130	5,616	...	701	7,440	13,111	341	46
GRAND TOTAL			4,00,890	24,00,054	6,008	1,20,087	...	40,600	4,50,230	4,04,980	2,507	88,005

Municipalities, Unions and Stations during the year 1890-91.

14	15	16	17	18	19	20	21	22	23	24	25	26	27
EXPENDITURE.													
Construction and maintenance of roads.	Watering roads.	Drainage works.	Water-supply.	Buildings.	Other public works, including gardens, markets, improvements, &c.	Sanitary and other public establishments (hospitals, almshouses, &c.).	Education, and Art.	Science.	Miscellaneous.	Contributions to Local or Provincial Funds.	Repayment of debt.	Total.	Balance at the close of the year.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,870	1,787	743	.....	2,234	48	1,071	.....	8,850	.....	2,000	79,404	10,611	
2,540	.....	543	.....	448	.....	1,242	.....	1,198	.....	.....	17,604	8,968	
408	.....	61	.....	.....	.....	.....	.....	1,532	.....	500	1,864	1,010	
6,067	.....	17	.....	81	.....	120	.....	832	.....	.....	32,948	6,718	
19,789	1,946	488	.....	.....	.....	2,425	.....	1,130	.....	.....	1,10,376	24,976	
.....	.....	10	.....	.....	.....	.....	.....	9,218	.....	.....	.....	-12	
65,843	7,381	.....	.....	869	433	3,105	1,500	11,807	.....	.....	2,30,508	10,629	
89,899	10,718	2,169	33	2,053	1,307	11,284	4,066	20,763	300	2,000	6,78,423	62,884	-12
1,20,017	13,000	1,507	3,315	1,898	253	11,815	6,276	42,290	.....	.....	5,90,788	68,009	
13,438	85	778	.....	432	1,113	2,514	1,885	4,213	.....	.....	62,388	11,500	
3,213	89	.....	281	.....	.....	2,221	378	1,046	.....	.....	17,313	3,460	
4,637	98	1,300	.....	443	.....	3,223	1,677	949	.....	.....	61,258	14,463	
15,051	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,31,205	88,438	-2,170
1,61,153	15,000	8,692	5,100	1,828	1,788	20,303	10,124	51,538	.....	.....	.....	.....
5,379	401	375	.....	6,871	2,440	203	183	225	474	.....	2,808	19,941	7,445
14,407	.....	1,641	.....	.....	.....	1,424	1,038	600	4,744	.....	980	61,387	4,444
2,213	181	.....	823	.....	.....	.....	.....	.....	281	.....	.....	12,103	15,727
3,503	30	111	.....	.....	.....	90	619	.....	871	.....	1,650	3,030	
1,725	106	.....	.....	.....	.....	318	86	.....	24	.....	.....	6,905	3,327
2,581	.....	69	.....	105	.....	793	96	.....	5,769	.....	.....	2,049	14,834
.....	.....	200	.....	.....	.....	.....	.....	.....	68	.....	.....	3,527	630
20,770	777	8,881	7,172	5,008	2,463	5,807	1,050	10,313	.....	.....	5,378	1,30,240	47,627
15,541	136	1,184	11,120	823	427	4,008	450	4,831	.....	.....	1,362	1,04,800	49,188
1,008	.....	379	610	.....	.....	3,213	192	286	.....	.....	.....	11,121	1,740
5,928	.....	803	648	1,010	2,823	1,356	201	1,604	.....	.....	.....	21,137	6,227
0,624	7	745	400	229	608	410	3,111	862	.....	.....	.....	23,361	4,802
23,083	143	2,041	12,697	1,763	3,258	7,804	1,984	7,072	.....	.....	1,353	1,60,405	61,005
7,743	140	65	.....	30	117	400	363	1,387	.....	.....	.....	51,196	7,623
1,085	.....	78	120	.....	108	108	45	413	.....	.....	119	19,101	1,985
3,140	.....	.....	.....	.....	2,311	42	.....	6,173	.....	.....	.....	6,173	1,580
18,867	140	140	120	30	251	5,416	387	2,003	.....	.....	112	45,474	11,122
.....
23,966	5,168	.....	.....	218	.....	8,579	2,620	7,784	.....	.....	.....	1,41,413	27,738
4,108	78	6,703	.....	1,313	2,345	807	420	1,048	.....	.....	.....	53,028	49,610
8,906	897	98	208	1,530	1,423	5,040	297	2,021	.....	1,080	.....	41,400	10,005
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-1,794
13,370	3,910	1,094	.....	168	110	4,060	420	1,440	.....	.....	.....	50,313	9,160
6,677	1,252	815	.....	1,445	1,353	1,221	360	505	.....	.....	.....	30,230	5,916
6,590	1,490	.....	.....	1,670	65	0,058	1,163	1,146	.....	.....	.....	45,690	0,774
890	227	258	.....	291	.....	853	80	343	.....	.....	.....	11,127	1,620
65,407	11,542	6,017	6,181	6,431	5,876	10,312	6,880	15,181	.....	.....	4,008	5,51,170	1,12,440
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	-1,794
11,875	300	777	.....	563	891	3,300	1,283	8,304	.....	.....	.....	40,704	10,747
16,000	.....	180	.....	88	.....	2,306	701	1,225	.....	.....	.....	4,916	3,277
8,887	.....	1,800	.....	90	.....	800	.....	3,315	.....	.....	.....	31,461	5,867
9,598	.....	1,003	797	.....	.....	877	300	348	.....	43	.....	10,004	711
1,313	.....	243	67	1,508	54	181	88	1,853	.....	.....	.....	11,197	2,523
41,430	800	4,837	7,974	1,901	903	7,135	2,260	6,029	.....	800	.....	1,87,803	20,505
.....
5,889	800	5,740	107	140	329	1,031	108	1,597	5,178	.....	.....	84,303	6,507
1,873	.....	.....	.....	73	.....	82	.....	1,941	.....	.....	.....	6,893	1,778
941	.....	640	58	84	197	.....	.....	94	.....	.....	.....	10,194	1,300
7,103	306	4,589	160	253	828	1,713	108	2,733	2,178	.....	.....	51,850	15,884
.....
1,830	.....	806	.....	34	813	997	180	666	.....	1,800	.....	23,000	9,890
8,475	.....	.....	.....	192	448	270	800	816	.....	.....	.....	10,411	7,537
691	.....	.....	.....	309	207	100	.....	204	.....	.....	.....	2,100	1,266
630	.....	1,179	.....	635	8	165	184	630	.....	.....	500	8,857	1,685
.....
5,720	.....	1,830	.....	881	959	1,143	694	6,714	.....	.....	1,650	44,004	9,900
4,98,324	87,540	37,809	50,038	81,716	17,028	74,980	20,990	1,52,004	8,033	14,408	21,02,988	4,81,264	-4,876

xxxvi

Abstract of Form No. II, giving the provincial total for each column, from 4 to 24, for the year 1880-81.

				Rs.
Balance from previous year	...	...	...	4,05,200
Income during the year	...	...	...	— 3,348
				<hr/> 22,08,054
Interest on debt	...	...	...	6,098
Head office establishment	...	...	...	1,85,087
Collection of octroi	...	...	...	49,488
Collection of other taxes and sources of income	...	...	...	4,55,520
Conservancy and cleansing	...	...	...	5,54,286
Police	...	...	...	3,367
Registration of births and deaths	...	...	...	83,885
Lighting	...	...	...	4,28,832
Construction and maintenance of roads	...	...	...	37,940
Watering roads	...	...	...	37,899
Drainage works	...	...	...	30,653
Water supply	...	...	...	21,716
Buildings	...	...	...	17,022
Other public works, including gardens and similar improvements	...	...	...	74,980
Sanitary and charitable establishment (hospitals, alms-houses, vaccination, &c.)	...	...	...	26,092
Education, science, and art	...	...	...	1,32,034
Miscellaneous	...	...	...	3,033
Contributions to local or provincial funds	...	...	...	14,408
Repayment of debt	...	...	...
		Total	...	<hr/> 21,62,928
Balances at the close of the year—				
Credit balance	...	...	...	4,51,254
Debit „	...	...	...	4,276

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1881-82.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1882



OF
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1881-82.

No. 775.

FROM COLMAN MACAULAY, ESQ.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Darjeeling, { dated the 29th April } 1883.
{ issued the May }

MUNICIPAL DEPARTMENT.
(MUNICIPAL)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1881-82, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

CALCUTTA.

2. *Census of the Town.*—Among the most important operations of the year was the taking of the census of the town on the night of the 17th February 1882. The preliminary arrangements and the subsequent compilation of the returns were carried out under the immediate supervision of Mr. H. Beverley, c.s., first as Officiating Chairman of the Municipality, and subsequently as Special Census Officer both for Calcutta and the suburbs. The task of seeking out and identifying every individual hut and tenement in the town, and providing for its separate enumeration, was one of immense labour

and difficulty. The intricacy of the bustees and the absence of any existing system of numbers rendered it unsafe to rely on the simpler procedure which was found to suffice in smaller towns. As every hut in the town had been assessed for municipal rates, the municipal assessment registers were made the basis of the enumeration. The opportunity was taken, by identifying every hut on enlarged plans prepared for the purpose, to test also the accuracy of the registers themselves. The arrangements made were of necessity highly complicated, and threw much additional labour on the municipal staff.

3. The following statement shows the population of Calcutta and the suburbs as ascertained by the census of 1881 and by the preceding census:—

		Area in acres.	Population by last previous census.	Population in 1881.
Town proper	...	3,754	409,036	401,671
Esplanade	...	1,283	2,803	3,348
Total	...	5,037	411,839	405,019
Add population afloat	...	.....	17,696	28,800
Suburbs	...	14,413	257,149	251,439
Grand Total	...	19,450	686,684	684,658

Of the population of the town and Esplanade together, 260,780 were males and 144,232 females; the numbers in 1876 being 264,563 and 146,976 respectively.

4. The following tables exhibit the proportion of males and females at various ages and the conjugal condition of the population:—

Proportions of Males and Females at Different Age Periods.

Age	Percentage of males.	Percentage of females.	Percentage of males and females of the stated ages to total population.	Similar percent- age in London.
From 0 to 4 inclusive	60.8	49.2	6.4	13.0
5 to 9	52.7	47.3	6.3	11.1
10 to 19	64.5	35.5	11.1	1.6
20 to 39	70.1	29.9	48.3	23.4
40 to 59	62.6	36.4	20.2	17.7
60 and upwards	48.6	51.4	4.7	6.2
Total	64.4	35.6	100.0	100.0

Conjugal Condition.

SINGLE.		MARRIED.		WIDOWED.		TOTAL.	
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
84,346	32,135	165,595	59,282	11,134	52,722	260,780	144,239

These figures show that far more than half the inhabitants of the town have their homes elsewhere and are temporary sojourners only, leaving their families, in some cases even in early boyhood, to earn a livelihood in the metropolis. The percentage of male to female children under 5 is as it should be; but before the age of 10 the preponderance of males begins to appear, and between the ages of 10 and 20 it becomes very manifest. Between 20 and 40 there are more than two men to every woman, and even between 40 and 60 the excess is very considerable. Only after the age of 60 do the migratory bread winners disappear and the sexes resume the equality which exists among infants.

5. Another important fact that becomes apparent from a comparison of the figures for 1881 with those for 1872 and 1876 is that the population of Calcutta is decreasing. The males are nearly twice as numerous as the females and the birth-rate must therefore be at least one-third lower in proportion to total population than in a town where the sexes are in equilibrium. On the

other hand, the recorded death-rate is 30 per mille, and there is little room for doubt that the true rate is even higher. The balance is in some measure redressed by immigration; but there is reason to believe that the demand for labour from outside has not increased in the same proportion as the wealth of the town, and that the extension of machinery has effected a saving in the expenditure of human agency. Nor is the counteracting influence of emigration wholly absent. The equality in numbers of males and females over the age of 60 cannot be due to higher mortality among the former. By that time the work of the bread-winner is done, and he retires to his home in the mofussil. With these varied forces all at work, it is little matter for surprise that the population of Calcutta shows no signs of increase.

6. The number of houses in Calcutta on the night of the census was 38,774, of which 18,107 were masonry buildings and 20,667 huts of mud or mat. Each inhabited house contained on an average upwards of 11 persons; each of the 77,513 families contained over 5 members; and the number of houses per acre was about 10. Of the total population, over 62 per cent were Hindoos, 32 per cent Mahomedans, and 4 per cent Christians; while the remainder comprised Buddhists, Jews, Brahmos, Parsees, and others. Of the Hindoos, 36 per cent of the males and 5 per cent of the females can read and write; of the Mahomedans, 16 per cent and 1 per cent; and of all other classes, 77 per cent and 63 per cent respectively.

7. *Changes in the office of Chairman.*—The office of Chairman was filled first by Mr. W. M. Souttar, and since April 1881 by Mr. H. L. Harrison. The death of Mr. Souttar, which occurred during the year under report, was a severe loss to the corporation.

8. *Meetings of the Commissioners.*—The Commissioners held altogether 3 ordinary meetings, 4 quarterly meetings, 6 special meetings, and 12 special general meetings. The town council met 50 times during the year, the budget committee 15 times, the tramway committee 13 times, and other general committees 29 times. There were also 43 meetings of standing committees and 34 meetings of miscellaneous and sub-committees. Fourteen of the elected and 2 of the nominated members attended more than 50 meetings during the year. The interest and industry shown by many of the elected Commissioners in the work of the town show that the claims of responsible office are becoming understood and appreciated.

9. *Important subjects treated during the year.*—Among the chief matters which engaged the attention of the town council during the year were its own constitution and mode of electing members, the widening of the Chitpore Road, and the consequent negotiations with the Tramways Company, the hours for depositing refuse in the streets, the construction of a storm-water outfall sewer, the opening by Government of a new road to the west of the Medical College Hospital, and the establishment of a tariff for the sale of fuel at burning ghâts. The Commissioners also devoted some attention to the extension of the water-supply, and made representations to Government in connection with certain of the proposed amendments of the Calcutta Municipal Act which dealt with that subject. They objected mainly to the proposal to withdraw from them the power to regulate the distribution of filtered water. Government, however, was of opinion that where the interests of Calcutta and of the suburbs were divergent, and even to some extent conflicting, the ultimate decision in a matter of such vital importance as the extension of the water-supply should no longer be left in the hands of one of the parties concerned. The action as originally drafted was therefore retained in the Bill, and eventually passed into law.

10. During the year 1881 the bustee improvement committee displayed considerable activity. The committee held 15 meetings during the year, some of them at the bustees under improvement, and took into consideration the whole question of the improvement of bustees and the best method of utilizing the provisions of the Act for that purpose. A set of working rules was drawn up; classified registers were prepared showing the condition of every bustee in the town; rules were prescribed to regulate the building of new huts; and lastly (a most useful measure) powers were given to the Chairman to deal with bustees which were too small to admit of the elaborate procedure of sections 280—283 of the Act.

11. *Finance of the municipality.*—The condition of the municipal finances during the year 1881 was satisfactory. After deducting the sinking fund, the not indebtedness of the corporation to debenture-holders and Government, which on the 1st January 1881 stood at Rs. 1,27,75,937, was reduced during the year to Rs. 1,24,02,270. Part of the 6 per cent debenture loan will become repayable in 1884; and as it is probable that the Commissioners will be able to borrow at a lower rate, it is hoped that a saving in interest will then be effected. Partly owing to the delay in settling the preliminaries for the extension of the water-supply, and partly owing to the large balance at the credit of the municipality, no loan was raised during the year. The amount expended from the balances on water-supply and drainage works amounted to Rs. 4,00,635. The opening and closing balances of the revenue account, including value of stores in stock and advances, and deducting debts and deposits, were—

	Rs.	A.	P.	Rs.	A.	P.
Opening balance	15,40,936	12	1			
Receipts—						
General fund	19,38,749	10	0			
Water-rate fund	4,64,769	5	3			
Lighting-rate fund	2,46,831	8	1			
				26,50,350	7	4
Miscellaneous				9,571	6	1
Grand Total				42,00,858	9	6
Expenditure—						
General fund	19,62,126	8	8			
Water-rate fund	5,12,870	12	10			
Lighting-rate fund	2,38,720	10	4			
Written off to profit and loss	48,086	5	4			
				27,61,804	5	2
Water-supply extension				2,07,572	4	7
Drainage				1,93,062	11	8
Total expenditure... ..				31,62,439	5	5
Closing balance				10,38,419	4	1

The opening balance of the year was thus reduced by Rs. 5,02,517.

12. *Income of the year.*—The following statement shows the actual revenue of the municipality during the year 1881-82 as compared with that of the previous year:—

ITEMS OF INCOME.	Income during 1880-81. Rs.	Income during 1881-82. Rs.
House-rate	10,07,462	10,00,761
Police-rate	3,01,474	3,07,947
Lighting-rate	2,41,807	2,51,704
Water-rate	3,91,512	3,93,738
Receipts from licenses on trades and professions	2,29,908	2,85,476
Tax on carriages and animals	1,21,354	1,58,074
Rent of houses, gardens, markets, &c.	1,71,198	3,84,337
Fines and penalties	48,431	11,792
Miscellaneous	1,84,882	1,53,929
Payments for municipal services rendered to individuals	2,62,959	2,04,259
Advances and deposits ... ..	.....	3,58,440
Total	29,55,987	35,11,057
Add balance at the close of the year 1880-81, as per statement No. 1 appended to this report ... ..	.....	18,69,010
The total amount available for expenditure during 1881-82 was therefore ... ..	.....	53,80,067

13. *Expenditure.*—The following statement shows the expenditure of the municipality under the different heads of revenue account as compared with the sums expended in the previous year:—

ITEMS OF EXPENDITURE.	Expenditure during 1880-81.	Expenditure during 1881-82.
	Rs.	Rs.
Interest on debt	7,98,034	7,24,745
Head office establishment	1,91,728	1,54,786
Collection of rates	55,049	1,47,014
Conservancy and cleansing	2,06,424	2,37,847
Police	3,00,187	3,12,097
Registration of births and deaths	5,933	5,908
Lighting	2,36,398	2,35,823
Construction and maintenance of roads	2,41,464	6,37,890
Watering roads	47,530	55,082
Drainage works	48,185	7,34,177
Water-supply	1,89,329	5,77,980
Repair of buildings	8,379	53,323
Other works of public utility	6,529	63,661
Sanitary and charitable establishments	1,77,026	39,692
Miscellaneous	1,20,605	29,170
Repayment of debt	3,09,842	2,84,545
Advances and deposits returned ... ..	.....	3,60,414
Total ..	29,42,642	46,52,154

14. The balance remaining in hand at the close of the financial year 1881-82 was Rs. 7,27,913. Of this amount Rs. 5,99,755 was the actual balance, and the remainder, Rs. 1,28,158, represented deposits. These figures will not agree with the figures given in the annual report of the municipality, a copy of which was forwarded to the Government of India with the letter from this Government, No. 475, dated the 12th August 1882, as the report was prepared for the calendar year 1881. By Act I (B.C.) of 1882, however, it was prescribed that the municipal year in Calcutta should in future begin with the month of April. The next report will therefore embrace the transactions of a period coinciding with the official year 1882-83.

15. *Condition of separate funds.*—The water-rate fund receipts at a 3 per cent rate fell short of the expenditure by Rs. 48,102. The Commissioners have raised the rate to $3\frac{1}{4}$ per cent for the current year. The police-rate, which is levied concurrently with the water and lighting rates, and falls on the same individual, and which now yields a considerable surplus over expenditure, has been reduced by $\frac{1}{4}$ per cent for the current year. The total amount to be paid by rate-payers for these three rates taken together will therefore be unchanged. The receipts of the jute warehouse and fire-brigade fund amounted to Rs. 28,611, including a contribution of Rs. 3,890 from the old fire-brigade fund. The disbursements up to the 31st December amounted to Rs. 22,360; but as the jute year ends on the 31st March, the expenses of another quarter were debitable to the credit balance, without any further appreciable receipts. The actual closing balance to the credit of the fund on the 31st March amounted to only Rs. 39, and the Commissioners have agreed to make up from the general fund any deficit that may occur in future years. The question, however, of re-adjusting the proportions in which the expenditure on the fire-brigade is borne by Calcutta and by the Suburbs is still under the consideration of Government.

The maximum rates leviable by law, and those actually levied during 1881, are shown below:—

	Maximum.	Levied in 1881.
House-rate	10 per cent.	$7\frac{1}{4}$ per cent.
Water-rate	6 "	3 "
Lighting-rate	2 "	2 "
Police-rate	3 "	$2\frac{1}{4}$ "
Total ...	21	15

The municipality have therefore a considerable reserve of taxation, which it is estimated would bring in not less than Rs. 7,50,000 per annum.

16. *The Assessment Department.*—During the year 1881 the work of this department of the municipality was satisfactorily performed. All the tiled huts in the town were checked with the help of the plans prepared for the use of enumerators employed in taking the census of the town. Numbers were put on all existing huts, and those which did not exist were struck off from the assessment registers. The valuation of 2,224 premises was, enhanced, and that of 702 was reduced on re-assessment. The valuation of 4,026 premises was cancelled on account of the removal or demolition of tiled huts. The result of these operations was an increase of Rs. 2,89,538 in the assessed annual value of landed property in the town and a decrease of Rs. 2,66,631, or a net increase of Rs. 23,907 in the assessment. The gain to the municipality in the shape of increased demand under the several rates was Rs. 3,436, as shown below:—

	Rs.
House-rate	1,718
Water-rate	687
Police-rate	573
Lighting-rate	453
Total	3,436

17. *Work of the License Department.*—The License Department was reconstituted in 1880, and now exercises control over the receipts from six heads—

	1880. Rs.	1881. Rs.
1. Trades and profession licenses	2,42,263	2,65,997
2. Carriage and horse do.	1,08,143	1,03,823
3. Trade refuse fees	24,885	27,661
4. Cattle-shed registry	331	361
5. Cart registration fees (gross)	60,209	73,091
6. Hackney-carriage registration	17,491	16,726
Total	4,53,322	4,87,659

The receipts from trades and profession licenses in 1881 exceeded those for any previous year by more than Rs. 10,000. The number of such licenses granted was 26,295, against 27,759 in 1880. The number of Joint-Stock Companies increased from 178 to 185, and of merchants, agents, and wholesale dealers from 1,279 to 1,400; while the number of practising licentiates of medicine, apothecaries, and veterinary surgeons rose at a bound from 112 to 223. No less than 1,561 defaulters of previous years were brought to account in 1881. As might have been expected, the increased activity of the municipality resulted in a large increase in the number of appeals against the assessments, there being 401 in 1881, against 84 in the previous year. Of the 401 appellants, 12 were exempted on inquiry, 216 were reduced to a lower class, and in 172 cases the original assessment was upheld. One case was pending at the close of the year.

18. There was a decrease of 477 hackney-carriages, which is attributed to the competition of the tramway. There was a large increase in the number of carts registered during the year, the number rising from 15,042 in 1880 to 18,095 in 1881. The hackney-carriage fund, which had on 31st December 1881 a closing balance of Rs. 18,260, has been closed, and the receipts will in future be treated as an asset of the police fund.

19. *Litigation of the municipality.*—The municipality was engaged in 21 civil suits during the year, either as plaintiff or defendant. Of these 21 cases, 15 were decreed or compromised in favour of the corporation, 1 was pending at the end of the year, and in 5 the Commissioners were unsuccessful. Altogether 13,887 persons were prosecuted for various offences against the Municipal Act and bye-laws, of whom 4,096 were fined, 3,544 warned and discharged, and 556 cases were dismissed. The fines imposed amounted to Rs. 16,815. In one case the municipality were made defendants in

a prosecution for causing a nuisance by filling a tank with sweepings. The decision of the Magistrate implied that the Commissioners had no right to create the smallest nuisance, even temporarily, by filling tanks with refuse, even though their object in so doing was permanently to put an end to a much more serious and dangerous nuisance.

20. *Town improvement and road work done during the year.*—During the year new streets were opened out to a lineal extent of 8,922 feet, or about a mile and three quarters, and an equal length of public ditches was converted into metalled paths. In order to facilitate the process of widening thoroughfares, a list was prepared containing proposals for 83 distinct projects, arranged in 5 classes according to their relative importance and cost. Out of these, 31 projects, estimated to cost Rs. 18,779, received the sanction of the Commissioners and were taken in hand during the year. The progress actually made, however, before the close of the year fell considerably short of this. Delay occurred in the land acquisition proceedings, and by the 31st December only Rs. 10,220 had been expended out of the sanctioned grant.

21. *Water-supply.*—The average daily supply of filtered water decreased from 7,407,256 gallons in 1880 to 7,208,453 in 1881. This was attributable partly to the total cessation of the supply at Tallah for 37 hours consecutively, and partly to the choking of the filters in August and an accident to one of the engines at Wellington Square in September. During the year an independent main was laid between Wellington Square and Tallah, by which leakage and waste of water have been obviated to the extent of half a million gallons a day. Arrangements are also in progress for making a large increase in the supply of unfiltered water, and these, when completed, will set free all the filtered water now used in watering the streets, and at latrines and night-soil depôts, for domestic use. The filtered supply which will thus be made available for ordinary household consumption is estimated at from 1,000,000 to 1,300,000 gallons daily. The total expenditure on the water-supply of the year amounted to Rs. 4,91,000, exclusive of the cost of making connections or the charge for the distribution of water to Barrackpore or the shipping. Interest on loans and repayments of principal amounted to Rs. 2,94,000.

22. *Drainage.*—The drainage system of the town is now approaching completion, and it is hoped that by the end of the year 1883 the work will be brought to a conclusion. At the beginning of the year there remained 35·27 miles of pipes to be laid down. During the year 14·15 miles were completed, and only 21·12 miles remained on the 1st January 1882. The total outlay amounted to Rs. 1,96,201, against Rs. 1,37,351 in the previous year.

23. *Tank-filling.*—During 1881 an important change was introduced in the law, which had the effect of obliterating the distinction between the tanks situated within, and those situated outside, private enclosures. By this change the difficulty previously felt by the Commissioners in the work of tank-filling was greatly lessened. In the past year the total cost of the operations was Rs. 4,945, of which Rs. 2,749 was recovered, the net cost to the municipality being only Rs. 2,196. Operations were begun upon 20 tanks, of which 14 were completed by the end of the year.

24. *Bustees.*—In 1880 a general register of bustees was prepared, from which it was found that the town contained 486 bustees, all of which were more or less in need of improvement. Before the close of 1880, 9 bustees, forming the Soortee Bagan and Patwar Bagan blocks, were inspected by medical officers, and operations were undertaken in four more blocks during 1881.

25. *Meteorology of the year.*—The weather of 1881 was normal, and the mean temperature of the year was 2·2° lower than the average of previous years. The prices of food were among the lowest of past years. Rice sold at from Rs. 2·8 to Re. 1·14 per maund, according to quality, and the price of butcher's meat was also lower than in 1880. The quality of provisions exposed for sale in the markets was systematically inspected, with the best results.

26. *Vital statistics.*—The number of births registered during the year was 7,458. The birth-rate per 1,000 of population according to the recent census was 17·2. From a comparison between the birth and death returns for 1880 and the number of children under one year of age found alive in Calcutta on the 17th February 1881, it is clear that the registration of births is still very defective. The birth-rates of the different sections of the community were—

		1881.	1880.
Christians	...	26·9	32·8
	{ Hindoos	18	17·9
Asiatics	{ Mahomedans	14·2	14·9
	{ Other classes	5·2	5

27. The number of deaths recorded in the town during 1881 was 13,030 which was considerably in excess both of the mortality of 1880 and of the average mortality of the past 10 years. The number of deaths from each of the main diseases during the last 5 years was—

YEARS.	Cholera.	Diarrhoea and dysentery.	Fever.	Small-pox.	Other causes.	Total.	Rate per 1,000 of population.
1877	1,518	1,683	5,151	67	5,305	13,704	51·8
1878	1,538	2,010	6,080	1,488	5,407	16,563	57·8
1879	1,780	1,516	4,701	772	5,774	13,964	30·1
1880	805	1,207	3,707	111	5,098	11,091	20·9
	Mean number	1,180	1,510	4,057	612	13,706	51·6
1881	1,003	1,401	3,705	135	5,918	13,030	30

The death-rates in the different wards of the town present the same wide variations as in former years, ranging from 4·6 in Waterloo Street and 8·9 in Burra Bazar to 33·4 in Hastings. The main factor in the general increase of mortality was cholera, the deaths from which were higher than in any year since 1876. Fever, on the other hand, caused practically the same number of deaths as in 1880, and far fewer than the decennial average. This is the more surprising because the mortality from this cause was exceptionally high in the neighbouring districts of Nuddea and Moorsheadabad. The following statement shows the deaths per 1,000 of population at different periods of life in London and Calcutta :—

	Under one year.	1-4.	5-10.	20-30.	40-50.	60.	All ages.
London	170	43	5·1	8·6	22·1	82·7	23·1
Calcutta	423	62	17·5	18·5	22·6	50	30

The differences are chiefly in the earlier ages, and it is remarkable that over the age of 60 the advantage appears to be on the side of Calcutta. This is probably due to the custom which prevails among the upper and middle classes of the native community by which persons falling dangerously ill are removed to their homes in the interior before death actually takes place. The number of deaths recorded in the suburbs during the year was 11,143, which gives a death-rate per 1,000 of population of 44·3. The large excess of this over the rate for Calcutta is very remarkable, and indicates the necessity of extending to the suburbs those advantages of drainage and water-supply which have done so much for the town.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

28. The number of municipalities under Act V (B.C.) of 1876 was as follows:—

	1880-81.	1881-82.
First class municipalities	25	26
Second class ditto	99	99
Unions	66	58
Stations	2	2
Total	192	185

29. There was an increase of one in the number of first class municipalities. The town of Pooree, where large crowds of pilgrims annually throng to the temple of Juggernaut, was raised from the status of a union to that of a first class municipality, with effect from 1st April 1881.

30. Although the number of second class municipalities remained the same during the year, one new town was brought under the Act, while another was merged in an adjacent municipality of the first class. The town of Goalundo, in the district of Furreedpore, situated at the junction of the rivers Ganges and Jabuna, and the terminus of the Eastern Bengal Railway, which had previously been administered by an informal committee, was created a second class municipality with effect from 1st June 1881. On the other hand, the cantonment of Cuttack, which had previously been separately shown in the returns, was amalgamated with the municipality of Cuttack during the year under report, so far as the assessment and collection of the municipal

1. Sakhim.
2. Kalaroa.
3. Chanduria.
4. Kaligunga.
5. Debbhatta.

taxes were concerned. By the creation of the new district of Khulna, the five second class municipalities, named in the margin, were transferred from the district of 24-Pergunnahs to that of Khulna. Since the close of the year, orders have been issued to withdraw two of these towns, Kalaroa and Kaligunga, from the operation of the Municipal Act.

31. There was a decrease of 8 in the number of unions. This was due partly to the withdrawal of the provisions of Chapter III of Act V (B.C.) of 1876 from the places named in the margin, and partly to the amalgamation of the cantonments at Barruckpore and Dum-Dum with the adjacent municipalities. One union, that of Pooree, was, as stated above, created a first class municipality.

1. Guptipara } In the district of
2. Bulaghar } Hughly.
3. Syedpore, in the district of
4. Chowan, in the district of Shaha-
5. bad.
6. Pakote, in the district of Lohar-
7. danga.

32. During the year the name of the North Suburban Municipality was changed, and it is now known as the Barnnuggur Municipality. The object of the change was to prevent the confusion which often occurred between this municipality and the Suburban Municipality, letters and applications intended for the one being frequently sent to the other. The former municipality, moreover, had really little of a suburban character about it.

33. *Constitution of Committees.*—The constitution of the committees of the various municipalities was as shown in the table below:—

	Europeans.		Natives.		Total.		Officials.		Non-officials.	
	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.
First class municipalities	192	290	511	527	703	827	101	184	539	841
Second class municipalities	363	365	1,020	1,046	1,383	1,361	387	381	128	970
Unions	9	4	441	367	450	371	32	34	418	337
Missions	11	17	12	15	23	32	2	3	23	35
Total	510	525	1,784	1,772	2,294	2,238	583	604	1,111	1,184

Compared with the figures of the previous year, there was an increase of 4 in the total number of Commissioners. The number of European Commissioners rose from 510 in 1880-81 to 525 in 1881-82, thus showing an increase of 15. On the other hand there was a decrease of 12 in the number of native Commissioners, which fell from 1,784 to 1,772. The number of official Commissioners increased by 21, and that of non-officials decreased by 17. The net increase in the total number of Commissioners was therefore four.

The explanation given in paragraph 29 of the report for 1880-81 regarding the apparent disregard of the provisions of section 15 of the Municipal Act respecting the proportion to be observed between official and non-official Commissioners in the constitution of municipal committees applies also in the year under report.

34. Meetings of Committees.—The statement in the margin shows the

NAME OF MUNICIPALITIES.	No. of ordinary meetings.	No. of special meetings.	No. of sub-committee meetings.
1. Burdwan	12	4	12
2. Midnapore	14	.....	.....
3. Hooghly and Chinsurah	18	3	8
4. Serampore	12	4	19
5. Utterpara	12	8	.....
6. Howrah	21	7	12
7. Suburban	12	1	18
8. Kishnaghur	13*	3	.....
9. Santipore	24	.....	.....
10. Ranaghat	15	.....	.....
11. Jessore	9	.....	.....
12. Rampore Beaulah	11	.....	.....
13. Darjeeling	11	.....	.....
14. Dacca	11	.....	.....
15. Chittagong	6	.....	21
16. Comillah	9	.....	.....
17. Patna	14	.....	.....
18. Gya	8	.....	.....
19. Arrah	8	1	.....
20. Moorshpore	11	.....	.....
21. Darbhanga	10	.....	.....
22. Chapra	7	.....	.....
23. Monghyr	12	.....	.....
24. Bhagulpore	13	.....	.....
25. Furruck	11	.....	.....
26. Pooree	10	.....	.....

* In two of these no business was done as the Commissioners present did not form a quorum.

number of meetings held by the Commissioners of first class municipalities. It will be seen that, with the exception of Jessore, the Committees of municipalities in the Burdwan and Presidency Divisions, and of Patna, Monghyr and Bhagulpore complied with the provisions of section 40 of the Act and met generally once a month. The Committee of the Chittagong Municipality held only six meetings during the year.

In the Burdwan Division much interest was displayed by the Commissioners in the management of the municipalities. In the Burdwan Municipality it is reported that the Commissioners devoted much care and attention to their duties. In Midnapore,

it is said that many of the native members evinced a lively interest in the affairs of the municipality. In Hooghly the Municipal Commissioners are reported to have generally taken an active interest in the affairs of the municipality at a considerable sacrifice of time and labour, and to have worked hard in personally revising the assessment of the house-rate, checking the list of irrecoverable balances, holding local enquiries and organizing an establishment of nightmen and settling the details of the plan adopted for carrying out the objects of Act VI (B.C.) of 1878. The Municipal Committee of Utterpara was composed entirely of non-official resident Commissioners, with the exception of the Chairman, who was the Sub-divisional Officer of Serampore. The management of this municipality has been highly successful, and shortly after the close of the year under report the Lieutenant-Governor took occasion to mark his appreciation of the good work done by the Vice-Chairman Baboo Bejoy Kissen Mookerjee by appointing him to be Chairman for a term of two years. The Chairman of the Serampore Municipality in his report has spoken very highly of the services rendered by the Vice-Chairman of the Municipality, an elected non-official Commissioner, and a medical practitioner. It is stated that he devoted a very great deal of time to his duties and exercised almost all the powers of the Chairman. The Municipal Commissioners of Howrah did a good deal of hard work, and their attendance at meetings was very regular. In the Presidency Division the attendance of the Suburban Commissioners was not very satisfactory. Only two Native Commissioners attended more than ten meetings. In Kishnaghur, also, the attendance of the Commissioners was not satisfactory. Only two members, besides the Vice-Chairman, attended more than ten meetings. The business of the Santipore Municipality was managed, as in Utterpara, by non-official Commissioners, but their attendance at meetings was indifferent. At Ranaghat the attendance of the Commissioners was fairly good, but at Jessore only one Commissioner attended as many as seven meetings out of the nine held during the year. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz. Rampore Beaulah and Darjeeling, the Commissioners are reported to have taken much interest in their work. In the Dacca Division the Vice-Chairman of the Dacca Municipality, who is also the Joint-Magistrate of the district, thus reports about the committee:—"As I reported last year, I am glad to say that I consider the Dacca Municipal Committee to be an intelligent and good committee. The members take a rational interest in what goes on. They criticise fairly and independently without the slightest attempt at obstruction. Long speeches are unknown, and yet there is a perfectly free discussion on every point of interest; the fact being that the Commissioners are elected from what I consider the proper

class of men—men of business, and professional men, who know the value of time, and do not waste it unnecessarily, yet who are fully alive to the interests of the town and people.” In the Patna Division the attendance of the Commissioners is reported not to have been so satisfactory as could be wished. In the Bhagalpore Division the Commissioners of the Monghyr, Bhagalpore, and Purneah municipalities took much interest in their work, and attended fairly the meetings of the committees.

35. The number of meetings held in the second class municipalities in the Burdwan and Presidency Divisions was on an average 12 during the year; in the Rajshahye and Cooch Behar Division 11; in the Dacca Division 11·6; in the Chittagong and Bhagalpore Divisions 9; in Orissa 10·7; and in Chota Nagpore 8. The Patna divisional report contains no information on this point.

36. *Elective System.*—The elective system was in force in only three municipalities of the first class, as in the previous year, namely Serampore, Burdwan, and Kishnaghur.

In Serampore there was originally no property test in the election of members. A test was, however, introduced during the year, and it was provided that the qualification for voters should be the payment of rates to the amount of Rs. 4 during the year, and for candidates of rates amounting to Rs. 10. The number of nominated Commissioners was raised from three to six, while that of the elected Commissioners was reduced from 15 to 12. Owing possibly to the introduction of the property test, there were fewer candidates than vacancies for election, and the number of elected candidates was only 10.

In Burdwan there were four vacancies, and seven candidates were proposed for election. In one of the four wards into which the municipality is divided, there was one vacancy and one candidate. In the remaining three wards 1,133 votes were recorded for the six candidates proposed for election, 6,000 persons being eligible to vote. The contest between two candidates at the polling for one of these wards was more severe than usual, one of them getting 743 votes and the other 296. The people are beginning to understand the elective system, and they are now taking more interest in matters relating to the municipality.

In Kishnaghur the system worked without friction, but the amount of interest displayed by the people in the election of their representatives was very slight. The members elected were nominated by a few of the rate-payers, and as there was no contest, they were returned as a matter of course.

37. *Ward Committees.*—The provisions of the Municipal Act for the subdivision of the area of a municipality into convenient wards, and for appointing respectable residents to be ward Commissioners to supervise conservancy, sanitary and other matters in them, were had recourse to in only two municipalities in the Burdwan Division, viz. Serampore and Howrah. In Serampore four ward committees were appointed to assess the municipality, but the work of assessment is reported not to have been done in a satisfactory way. In Howrah the system was not literally carried out, but for purposes of supervision the town was divided into sections, and each section was placed in charge of a Commissioner who had his residence within it. This system has had considerable success.

In the Presidency Division the Commissioners of the Suburban Municipality at a meeting passed a resolution for the abolition of ward committees. It is stated in their annual report that these committees have not proved successful in the suburbs, and that an amount of friction was produced, which threatened seriously to interfere with the efficient working of the municipality. The Chairman of the Kishnaghur Municipality states in his report that, since the close of the year, six sub-committees have been appointed for the six wards into which the municipality is divided, and he promises to submit a report of their working in his next administration report.

In the Rajshahye and Cooch Behar Division the Commissioners of the Rampore Beaulah Municipality appointed during the year officers called mohulla representatives. Their duties are reported to be of a consultative nature, they being required only to report to the Commissioners on petitions for the reduction of taxes and on other miscellaneous matters. In the Dinagepore

Municipality these were five ward Committees working during the year under report. Their duty was to report and express opinions on petitions for reduction or remission of taxes. In the Rungpore Municipality, also, there were two such committees appointed during the year. They were employed in making and revising assessments, but no powers were delegated to them under section 53.

In the Dacca Division it is reported that a scheme was drawn up by the Chairman of the Dacca Municipality, during the year, for the creation of elective ward committees. The subject was still under the consideration of the Commissioners when the year closed. In the Burrisal Municipality there were ward committees appointed under section 50 of the Municipal Act for each of the wards into which the town is divided, and powers were given to them to prepare new assessment lists under sections 79 and 80 of the Act. No report has yet been submitted regarding the working of these committees. In the Municipality of Bazitpore, in the district of Mymensingh, there were five ward committees for the five sections into which the municipality is divided. They prepared the assessment lists of their respective wards, but the Commissioner reports that the work was not very satisfactorily performed.

In the Patna Division ward committees were in existence in the Municipalities of Patna, Arrah, Gya, and Chupra, but the Commissioner reports that, except in Gya, these committees did not do much work. In Gya they are reported to have worked satisfactorily by looking after conservancy matters.

In the Bhagulpore Division there were no regular ward committees in any municipality, but in Bhagulpore a system was adopted somewhat similar to that in force in Howrah, the town being divided into six wards or blocks, each of which was placed under the supervision of one or two Commissioners.

In the Chota Nagpore Division, in the Municipalities of Hazaribagh, Chattra, and Echak, sub-committees, consisting of two or three members, were formed and deputed to the various wards into which the towns are divided for the purpose of revising the assessments, but no powers under section 53 of the Municipal Act were delegated to them. In Purulia the town was divided into *beats*, and each *beat* was placed in charge of a member of the Municipal Committee.

38. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.		
						Rs.	A.	P.
1.	Burdwan	943	981	97	.....	650	5	0
2.	Midnapore	173	159	82	5	72	7	0
3.	Hooghly and Chinsurah	285	282	32	...	432	1	0
4.	Serampore	499	481	63	...	607	0	0
5.	Utterpara	172	166	6	...	257	12	0
6.	Howrah	1,272	1,104	136	32	1,879	15	9
7.	Suburban	2,194	1,849	313	32	10,974	0	0
8.	Kishnaghur	231	219	37	2	173	15	0
9.	Santipore	112	131	24	...	99	4	0
10.	Ranaghat	...	Not reported.	...	...	135	10	6
11.	Jessore	129	108	21	...	65	4	0
12.	Rampore Benaulah	90	105	53	...	223	0	0
13.	Darjeeling	...	No bench appointed.			...	...	...
14.	Dacca	611	668	119	26	953	2	0
15.	Chittagong	...	Not reported.			...	...	...
16.	Comillah	49	43	6	...	97	5	0
17.	Patna	1,728	1,304	414	10	3,439	6	3
18.	Gya	197	154	73	...	236	0	0
19.	Arrah	193	180	12	1	198	0	0
20.	Mozufferpore	28	39	2	...	72	0	0
21.	Durbhunga	68	222	2	...	237	0	0
22.	Chupra	130	86	44	...	80	0	0
23.	Monghyr	586	594	195	...	255	9	0
24.	Bhagulpore	58	43	17	...	129	12	0
25.	Purneah	28	28	14	...	27	12	0
26.	Pocree	151	117	95	3	110	0	0

The amount of fine inflicted is reported to be inadequate in many instances. On this subject the Magistrate of Dacca reports as follows:—“I regret to say that the sympathy of the Dacca public is against anything like sanitation when it interferes with the comfort (as they think), but in reality with the old established *dustoor* prevailing amongst them. This shows itself in quarters higher than one would expect; for the Bench of Honorary Magistrates sitting in municipal cases has all along shown itself on the side of offenders against sanitary laws. There are some exceptions to this, but I fear they only prove the rule. To such extent has this prevailed that the Magistrate has, in several instances, thought it necessary to refer orders passed by the Bench of Magistrates, to the High Court, with a view to their being set aside, where such orders were manifestly against evidence and were seemingly passed from a desire to obstruct the executive of the municipality in the proper discharge of its duty.” The work of municipal benches was considerably retarded by the decision of the High Court in the case of Woods *versus* the Corporation of the Town of Calcutta, in which it was ruled that Municipal Commissioners sitting as Honorary Magistrates should not try municipal cases, but since then the Legislature has settled the point by the explanatory clause appended to section 555 of the new Criminal Procedure Code, Act X of 1882. The table below shows the work done by Benches in second class municipalities, where such Benches have been constituted:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.	Rs.	A.	P.
1.	Culna	113	116	...	...	145	0	0	
2.	Cutwa	34	54	5	1	74	0	0	
3.	Dainhat	3	3	...	...	3	0	0	
4.	Raneogunge	112	144	12	...	401	0	0	
5.	Ghattal	4	5	...	...	1	10	0	
6.	Chunderkona	4	3	1	...	2	8	0	
7.	Tumlook	43	47	9	...	53	0	0	
8.	Baidabatty	441	407	38	21	493	0	0	
9.	Bhuddessur	373	264	9	...	431	0	0	
10.	Banebariah	1	1	...	...	1	0	0	
11.	Rajpore	85	131	27	1	83	0	0	
12.	South Dum-Dum	14	13	2	...	12	4	0	
13.	North ditto	11	11	...	...	11	8	0	
14.	South Barrackpore	53	47	6	...	49	0	6	
15.	North ditto	63	63	...	...	78	4	0	
16.	Pubna	69	259	52	...	149	0	0	
17.	Sheropore	19	35	5	...	114	0	0	
18.	Naraingunge	76	101	2	...	78	0	0	
19.	Burrisal	208	183	31	4	165	11	0	
20.	Colgong	158	147	15	2	88	12	0	
21.	Sahibgunge	140	107	33	...	91	14	0	
22.	Cuttack	302	215	148	2	808	9	6	
23.	Balasore	149	209	22	2	176	14	0	
24.	Purulia	135	204	12	...	222	14	0	

39. *Assessments.*—In the Burdwan Division the Commissioners of the Midnapore Municipality made a fresh assessment of the house property in the town. The Commissioners themselves made the assessment, each one taking one or two, and in some cases three mohullahs. The fresh assessment came into force from 1st July 1882. In the Hooghly Municipality the non-official Commissioners personally undertook to make a revision of the house-rate. The effect of the revision could not be ascertained within the year, as many of the petitions of appeal presented against the revised assessment were not disposed of when it closed. The assessment of the Serampore Municipality was revised during the year under report. The result of the revision was a

diminution of Rs. 127 per annum in the demand of the house-rate. The assessment was made by the Commissioners, and it is reported to be unequal in its incidence. The Chairman of this Municipality, who is the Sub-divisional Officer of Serampore, in submitting his annual report to Government drew attention to the unsatisfactory nature of the system allowed by the existing law under which the assessment of the tax on houses is made by the Commissioners themselves. These have no skill or experience in the difficult business of valuing house property, and they moreover labour under the disadvantage of having personal interest in the matter. Mr. Carstairs pointed out that in England, municipal bodies employ a professional valuer for work of this kind, and he pressed the question whether similar arrangements should not be made in this country. The question is one of some magnitude and importance, and will be considered in connection with the new Municipal Bill. The assessments in the Culna and Raneejungo municipalities were revised during the year. As heretofore they were made according to the circumstances and property of the people. The result of the revision has been an increase of Rs. 838 in Raneejungo and a decrease of Rs. 397-8 in Culna. In all the second class municipalities in the district of Midnapore the assessment was revised during the year. It is stated that this operation is performed every year. The result of the revision was a slight increase in Ghattal and Chundrakona, and a slight decrease in Tumlook as regards the collection of the house-tax.

40. In the Presidency Division a partial revision of assessment of house property in the Suburban Municipality was undertaken during the year. Nine thousand six hundred and thirty-three houses (viz. 1,326 pucca and 8,307 thatched), scattered throughout the suburbs, were inspected and revalued. The financial result was an increase in the house-rate of Rs. 9,208-15 and in the house-service fees of Rs. 4,076 a year, the reductions on the other hand made on petitions and by striking off ineffective assessments amounted to Rs. 1,862-8-9 and Rs. 2,332-2 in house-rate and house-service fees respectively; the net increase therefore was Rs. 7,346-6-3 in the former and Rs. 1,743-14-0 in the latter. It is reported that in fixing the valuations of the houses, the principles laid down in section 92 of Act V (B.C.) of 1876 was, as far as practicable, adhered to. All houses let out to tenants were valued at the actual rent at which they were let, and in the case of houses which were occupied by their owners and which were not built with the object of being leased out, the valuations were made after careful consideration of the accommodation, position, and condition, as compared with neighbouring houses which were let. The assessment of the Ranaghat Municipality was under revision when the year closed.

41. In the Rajshahye and Cooch Behar Division a general revision of the assessment was made during the year in the Darjeeling Municipality. The result of the revision was an increase of revenue under the head of "Tax on holdings" of 4·4 per cent. over that of the previous year. Revised assessments were also made during the year in the municipalities of Nattore, Pubna, Serajungo, Kurseong, and Julpigoree. In Bogra and Sherepore there was no general revision of assessment, but there were enhancements of the tax in certain cases. The result of the revision in Pubna, Serajungo, and Kurseong was an increase of Rs. 424, Rs. 114, and Rs. 774 respectively in the annual demand of the tax on persons occupying holdings within the municipalities. In Serajungo the revision was undertaken with a view rather to equalize the incidence of assessment than to realize increased revenue.

42. In the Dacca Division a revision was made of the tax on persons in the municipalities of Naraingunge and Madaripore, the effect in both cases a decrease in the net demand. In Naraingunge this amounted to Rs. 120-12-6. In the Kishoregunge Municipality in the district of Mymensingh the assessment was revised with the result of an increase of Rs. 257-12 in the annual demand of the tax.

43. In the Patna Division a general revision of assessment was made in the first class municipalities of Chupra and Arrah. The result of the revision in both cases was an increase in the demand of the tax.

44. In the Bhagalpore Division a general revision of house-property in the Monghyr Municipality was undertaken during the year under report. The last assessment was made so long ago as the year 1869-70. The result of the

revision is reported to be a decrease of Rs. 2,131 in the nominal annual demand of the house-rate, and is attributed to the restriction of the municipal boundaries in 1875, and the destruction, about five years ago, by the encroachments of the river Ganges, of nearly the whole of a mohallah or section of the town called the Lall-Derwaza. There was, however, no real reduction in the municipal income, the actual collections being in excess of those of the previous year. The assessment of the Maldah Municipality was also revised during the year, and was fairly distributed among the rate-payers according to their circumstances. There was no increase or decrease made by the revision, but only an improvement in the collection of the tax. In the Kissingunge union a revision of the assessment was made with the result of an increase of Rs. 337-8 in the demand of tax.

45. In the Chota Nagpore Division the assessment of the Hazaribagh Municipality was revised during the year, but the new assessment has come into effect since the close of the year.

46. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, relating to the levy of a tax on carriages, horses, and other animals, were extended to the Municipality of Jessore. Sanction was also given to the Commissioners of the Sasseram and Doomraon Municipalities in the Patna Division, to the levy of a fee, not exceeding that specified in section 134 of the Municipal Act, upon all carts kept or habitually used within the limits of the municipalities. In the case of Doomraon the orders took effect from the beginning of the current official year. Authority was also given during the year to the Commissioners of the Jajpore Municipality in the Orissa Division to register all carts kept or habitually used or let for hire within the municipality, and to charge a fee for such registration at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

Towards the close of the year sanction was accorded to the imposition by the Commissioners of the Hazaribagh Municipality of a tax on all carriages that are kept or habitually used within the municipality. Sanction was also given to the levy of a fee for the registration of carts in this municipality.

47. *Rectification of Municipal boundaries.*—During the year under report a proposal was submitted by the Commissioner of the Burdwan Division, at the instance of the Magistrate of Hooghly, for the transfer of a village called Mohesh Mulliekpara from the second class municipality of Kotrung to the first class municipality of Serampore. This village was four miles distant from the nearest point of the Kotrung Municipality, and the whole of the intervening tract of country was within the jurisdiction of the Serampore Municipality. Its isolated position was to a certain extent anomalous, and to remedy this it was proposed to amalgamate it with the Serampore Municipality. The proposal was agreed to by the Municipal Committees of both the towns of Kotrung and Serampore, and since the close of the year it has received the sanction of Government.

Since the withdrawal of troops from the cantonment at Berhampore and its virtual abolition as a military station, it has been deemed advisable to include it within the municipal limits of the town of Berhampore, in order to provide for its conservancy and to legalize the assessment of municipal taxes upon the inhabitants. These arrangements received the sanction of Government with effect from 1st April 1882.

On the 15th November 1881 the Commissioner of Patna submitted a proposal for the inclusion within the limits of the Patna Municipality of two tracts of country lying on the south and west of the town. The first tract contains a considerable bazar, and includes the serai or rest-house for pilgrims and other passengers to and from Gya. The management of this building is in the hands of the Municipal Commissioners of Patna. Since, however, the tract lay outside municipal limits no control could be exercised over the conservancy of the market, nor was there any safeguard against the pollution of the water of the tanks. To enable the Commissioners to provide for the due supervision of these matters, it was recommended that this tract should be included within the municipality, and the sanction of Government was given to the proposal on the 14th December 1881. The second of these two tracts has, however, not been included in the municipality, as on local enquiry, it was ascertained that the majority of the inhabitants of the place are cultivators or agricultural labourers.

48. *Income.*—The following statement shows the receipts of the different classes of municipalities, unions, and stations during the year 1881-82 as compared with the previous year:—

Income.

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1880-81.		1881-82.		1880-81.		1880-81.		1881-82.		1880-81.		1881-82.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. ASSESSED TAXES—														
a.—Conservancy cess	1,25,980	1,40,880	47,188	54,578	28,020	41,300	.....	6	.....	.....	.....	.....	2,01,096	2,38,432
b.—Licenses on trades	.....	1,029	4,900	.....	632	.....	21	10	.....	.....	.....	.....	5,116	1,476
c.—Tax on persons according to circumstances and property	.....	.....	.....	.....	.....	23,888	4,65,768	4,92,082	1,14,217	95,572	.....	.....	5,70,960	6,12,807
d.—Tax on owners according to the yearly value of houses and lands owned by them	3,50,810	2,38,172	1,50,728	1,21,620	4,16,050	4,45,030	304	3,660	.....	.....	16,404	17,149	7,83,080	8,23,008
e.—Lighting tax	.....	.....	20,876	30,688	.....	.....	.....	.....	.....	1,522	.....	.....	29,678	36,909
f.—Tax on carriages and animals	44,416	41,912	9,268	10,218	43,110	62,928	20,434	45,030	727	1,218	930	1,094	1,38,439	1,51,434
g.—Tolls on roads and at ferries	.....	3,157	120	176	1,02,553	90,212	20,080	56,217	216	644	.....	.....	1,32,567	1,33,995
2. OTHER TAXES—														
a.—Fees on musical processions	.....	.....	.....	.....	1,210	2,011	.....	.....	.....	.....	.....	.....	1,210	2,011
b.—Latrine fees	.....	.....	.....	.....	.....	1,307	.....	.....	.....	.....	.....	.....	.....	2,829
c.—Tax on rice-stalls	.....	.....	.....	.....	.....	.....	.....	308	.....	.....	.....	.....	.....	326
d.—Fishery tax	.....	.....	.....	.....	.....	.....	.....	.....	.....	435	.....	.....	.....	435
e.—Tax on coal and stone and brick and lime kilns	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	629	580	629	580
3. Miscellaneous receipts	78,121	90,567	17,545	23,080	1,37,307	2,09,379	86,765	1,32,942	18,274	15,818	5,865	5,300	3,56,006	4,87,738
4. Loans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	600
5. Deposits and advances	.....	23,421	.....	610	.....	1,670	.....	694	.....	.....	.....	130	.....	21,604
Total	4,78,162	5,26,185	5,29,391	5,43,056	7,29,349	8,71,355	6,22,021	7,46,673	1,33,463	1,12,300	20,644	22,530	22,64,064	23,31,360

It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 3,25,286. The increase is shared by all classes of municipal institutions, except unions where the decrease is attributable to the falling off in numbers. The increase was distributed as follows:—

	Ra.
In the Suburban Municipality	65,003
In the Howrah Municipality	14,268
In other first class municipalities	1,41,906
In second class municipalities	1,23,652
In stations	1,611
Total amount of increase	3,46,440
Deduct the amount of decrease in unions	21,154
Total net increase	3,25,286

As regards the various sources from which the municipal revenue is derived, it will be seen that an increase has occurred under almost every head. The following table gives the exact increase under each head:—

Heads of receipt	Amount of increase.
Rs.	
Conservancy cess	37,498
Tax on persons	32,952
Tax on owners according to value of holdings	40,881
Lighting tax	794
Tax on carriages and animals	12,595
Tolls on roads and at ferries	20,808
Fees on musical processions	792
Latrine fees	2,529
Tax on rice-stalls	326
Fishery tax	435
Miscellaneous	1,52,128
Loans	600
Deposits and advances	26,668
Total	3,28,976

On the other hand there was a decrease under the following heads:—

	Rs.
License on trades	3,641
Tax on coal and stone and brick and lime kilns ...	49
Total	3,690

49. In the revised forms of accounts prescribed by the Government of India, many new headings have been introduced, and it would therefore be neither convenient nor useful to institute detailed comparisons between the receipts and expenditure of 1881-82 and those of previous years. The reasons for the fluctuations of some of the principal items are however given.

50. The increased receipts under the head of *Conservancy Cess* were due partly to more careful collection of the demand and partly to the extension of the area of operation of the House Scavenging Act VI (B.C.) of 1878 in certain municipalities.

51. The increase under the head of *Tax on Persons* was distributed between first and second class municipalities in the proportion noted in the margin. There was a decrease of Rs. 18,945 under this head in unions. The increase in first class municipalities is nominal, and is due to an error in the mode of crediting the receipts from this tax in previous years. This mode of taxation prevails only in two first class municipalities, viz. Rampore Beaulah and Arrah. The increase in second class municipalities was distributed over almost all the divisions as shown below—

	Rs.	Amount of increase.
First class municipalities ...	25,583	
Second " ...	26,314	
Total ...	51,897	
In the Burdwan Division ...		2,991
" Presidency " ...		18,073
" Dacca " ...		4,952
" Patna " ...		2,508
" Bhagulpore " ...		157
" Orissa " ...		668
" Chota Nagpore " ...		701
Total ...		30,050

There was, on the other hand, a total decrease of Rs. 3,736 under this head in the Rajshahye and Cooch Behar and Chittagong divisions as shown in the margin. The increase in the Burdwan Division was due to the collection of outstanding balances, and the revision of the assessments, and in the Presidency Division to the adoption of vigorous steps for the collection of the tax. In the Dacca Division it was mainly owing to the creation of the new municipality of Goalundo. The increases in other divisions are principally due to ordinary fluctuations in the collections. The decrease in the Rajshahye and Cooch Behar Division was nominal, as the tax raised in Kurseong has been shown under the head of Tax on Houses and Lands. The decrease under this head in unions was due to the abolition of several unions during the year.

52. There was an increase of Rs. 40,881 under the head of *Tax on Owners*. The statement in the margin shows the manner in which the increase was distributed. It was chiefly due to the collection of the large balance that remained outstanding at the close of 1880-81, in consequence of the collecting establishment having been employed for a portion of that year on Census work. The creation of the union of Pooree into a first class municipality also contributed to the increase.

	Rs.
In the Suburban Municipality ...	8,368
In Howrah ...	901
In other first class municipalities ...	27,886
In second class municipalities ...	3,060
In stations ...	665
Total ...	40,881

53. There was a gross increase of Rs. 15,966 in the *Tax on Carriages and Animals*, and a gross decrease of Rs. 3,371, the net increase being Rs. 12,595. The decrease took place in the Suburbs, and is due to the smaller number of carriages and horses for which licenses were taken out during the year. The extension of the tramway to Kalighat enabled many persons to give up their private carriages. The increase was distributed in the manner stated below—

	Rs.
In Howrah	935
In other first class municipalities	8,774
In second class municipalities	5,602
In unions	491
In stations	164
Total	15,966

The bulk of the increased receipts under this head in first class municipalities took place in Santipore, Jessore, Rampore Beaulah, Gya, Bhagulpore, and Purneah. In Appendix A will be found a statement showing the number of carriages and animals licensed during the year under report in first class municipalities.

54. The income from *Tolls at Ferries* showed an increase of Rs. 20,808 over that of the previous year. The bulk of the increase (Rs. 20,608) occurred in second class municipalities. This increase is due to an order passed by the Lieutenant-Governor in June 1881, by which municipalities were permitted to appropriate the receipts from ferries situated within their limits. There are now altogether 115 ferries in Bengal situated wholly or partly within municipal limits.

55. There was an increase of Rs. 1,52,128 under the head of *Miscellaneous*. To some extent this was due to an alteration of the forms of account by which a greater number of items has been included under the general heading "Miscellaneous Receipts." The sources of income which are now classed under this head are:—

	Income in 1881-82.
	Rs.
1. Realizations under special Acts	45,492
2. Proceeds of lands	5,698
3. Income from markets, (rents, fees, sale of refuse, &c.)	38,016
4. Conservancy and road cleaning (fees, sale proceeds of night-soil, street, refuse, &c.)	2,923
5. Municipal fines	48,088
6. Payments for municipal services rendered to individuals	36,509
7. Grants-in-aid from provincial or local funds	72,568
8. Sundries (rent of municipal lands, receipts from public gardens, &c.)	2,38,529
Total	4,87,733

The increase was also partly due to the greater activity displayed by the municipal staff throughout the province in the realization of municipal dues. The item No. 7 in the above list requires a more detailed notice. It is made up of grants to the following municipalities:—

Amount of grant.	Paid for what purpose.
Rs.	
Darjeeling 7,380	Paid from the Darjeeling Improvement Fund for repairing and improving the Locknaghur road, for compensation to owners of huts on the Lebong and Calcutta roads, and for other purposes.

Amount of grant.			Paid for what purpose.
Rs.			
Patna	...	27,157	This amount was granted by Government from the Provincial and Wahanee Funds for the construction of a road and police-station, and for the improvement of a tank.
Gya	...	12,005	This amount was paid from the Gya Pilgrim Lodging-house Fund for the following purposes:—Rs. 5,500 for the general conservancy of the town, Rs. 4,505 for the improvement of drainage, Rs. 2,000 for carrying out the Latrines Act VI (B.C.) of 1878 in consideration of the exemption of licensed lodging-houses from payment of fees under the Act.
Bhuddressur	...	401	Grant made by Government to meet extra expenditure on account of police.
Naihatti	...	2,300	Granted by the District Road Cess Committee of 24 Pargunnahs for the improvement of the drainage of the town.
Dinapore	...	15,000	This amount was granted by Government in 1878-79 and 1880-81 for the improvement of the drainage of the town. It has been exhibited in the accounts of the municipality for the year under report by order of Government.

56. During the year Government made a special grant of Rs. 7,000 to the Kursong Municipality for water-works; but the amount was not drawn when the year closed, and it has not therefore been shown in the accounts appended to this report.

57. The following statement shows the urban population, and the municipal income and expenditure of the province during the past 11 years:—

Year.	Population within municipal limits.	Income.	Expenditure.
		Rs.	Rs.
1871-72	2,829,219	16,31,372	15,30,152
1872-73	2,865,213	17,44,822	17,64,878
1873-74	2,916,770	17,19,888	17,16,432
1874-75	2,830,544	18,09,912	17,99,184
1875-76	2,868,585	18,56,693	18,78,261
1876-77	2,883,195	18,99,288	18,56,640
1877-78	2,883,155	20,26,420	19,98,934
1878-79	2,894,050	21,14,824	21,54,403
1879-80	2,914,358	22,07,869	22,59,179
1880-81	2,966,001	22,08,054	21,62,928
1881-82	3,005,029	25,23,340	25,11,405

It will be seen from the above statement that the municipal revenue of the province shows a steady tendency to expand. In the year 1873-74 there was a little fall, but it was a year of drought, and the attention of local authorities was devoted more to the relief of distress than to the realization of revenue. It may be hoped that the introduction of the elective system, and the greater responsibility and power which will be imposed upon the people, will ultimately tend to develop other sources of revenue, and conduce to greater economy in expenditure.

58. *Incidence of Municipal Tax.*—The incidence of taxation per head of population was ten annas and eight pie. The incidence of total municipal income from all sources per head of population was 13 annas and five pie.

59. *Total sum available.*—The net credit balance of the previous year, after deduction of the deficit balances of that year, amounted to Rs. 4,83,599, which, added to the income of the year under report, gave a total sum of Rs. 30,18,939 available for expenditure. The total expenditure during the year amounted to Rs. 25,11,405, as shown below, and the balance at the close of the year, after adjustment of a deficit balance of Rs. 6, was Rs. 5,05,534.

60. *Expenditure.*—The following table shows the various heads of expenditure in municipalities, unions, and stations during the year:—

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1880-81.	1881-82.	1880-81.	1881-82.	1880-81.	1881-82.								
1. General establishment, including collection charges ...	51,166	66,638	21,500	23,045	68,000	76,466	72,709	84,807	17,987	18,063	2,926	2,350	1,74,873	2,47,890
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	.....	10,900	.....	4,387	.....	.....	.....	141	.....	.....	.....	.....	.....	15,428
(b)—Establishment and appliances for lighting ...	23,784	25,807	30,630	30,891	17,063	18,801	2,982	4,719	12	342	19	43	83,885	90,293
(c)—Police and its contingencies ...	78,579	79,159	84,704	85,015	1,77,750	1,85,535	1,97,668	1,97,096	65,929	65,309	2,741	2,810	5,64,280	5,65,635
3. Public health—														
(a)—Registration of births and deaths ...	1,402	1,335	.....	.....	832	827	983	831	200	229	.....	.....	3,337	3,522
(b)—Buildings, slaughter-houses, latrines ...	.....	.....	300	.....	11,470	16,617	8,266	10,690	420	1,020	1,246	80	21,710	27,325
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	.....	2,600	.....	3,360	.....	10	.....	270	.....	6,190
(d)—Maintenance of medical institutions ...	5,656	3,770	3,105	2,744	81,038	52,579	38,016	87,542	1,114	796	151	225	74,980	77,663
(e)—Vaccination establishment ...	.....	2,801	.....	785	.....	9,279	.....	3,114	.....	837	.....	85	.....	10,101
(f)—Water-works establishment and repairs ...	1,855	.....	.....	.....	22,908	18,114	8,572	8,827	631	1,104	67	198	30,663	28,079
(g)—Establishment and appliances for watering roads ...	15,060	16,422	7,322	7,781	13,028	14,193	2,505	3,749	375	543	300	172	37,940	42,000
(h)—Road-cleaning establishment, &c. ...	.....	24,090	.....	47,174	.....	44,181	.....	14,900	.....	1,224	.....	903	.....	1,42,467
(i)—Conservancy ...	1,40,297	1,08,574	65,901	73,410	1,46,371	1,20,556	70,811	71,492	16,504	14,367	6,830	6,863	4,82,230	4,04,411
(j)—Drainage works ...	903	22,676	.....	2,780	15,901	49,642	19,803	77,941	1,227	1,716	433	22	87,860	1,63,588
(k)—Other measures—establishment for markets, slaughter-houses, public gardens ...	.....	.....	633	613	6,061	6,411	7,464	2,658	2,900	1,714	24	.....	17,022	11,295
4. Public instruction ...	3,600	3,600	1,500	1,021	7,033	6,377	13,034	13,015	715	914	761	22	26,602	28,349
5. Public conveniences—														
(a)—Public works, roads, establishments, &c. ...	91,492	1,18,277	42,845	3,531	1,64,549	1,96,907	1,00,210	1,37,428	15,535	5,804	5,171	5,817	4,32,633	4,75,724
(b)—Survey of land ...	.....	.....	.....	.....	.....	.....	.....	182	.....	104	.....	.....	.....	236
(c)—Other charges (printing, rewards, &c.) ...	.....	4,020	.....	.....	.....	8,739	.....	10,090	.....	679	.....	.....	.....	24,117
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	615	1,170	2,815	5,825	.....	5,380	.....	.....	2,038	8,000
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	6,840	24,648	7,508	10,235	.....	.....	.....	.....	16,408	24,933
(b)—Interest ...	.....	.....	.....	.....	6,171	6,080	527	638	.....	.....	.....	.....	6,008	6,715
(c)—Deposits and advances ...	.....	31,877	.....	.....	.....	5,372	.....	710	.....	50	.....	.....	.....	38,909
8. Miscellaneous ...	20,646	9,939	11,807	9,005	30,864	24,022	33,506	19,838	8,336	4,288	1,622	1,763	1,23,024	70,494
Total ...	4,54,422	5,38,547	3,23,200	2,41,400	7,87,082	8,82,516	6,93,217	7,15,343	1,32,819	1,71,700	21,881	21,700	27,03,929	26,11,406

61. The expenditure		amounted to Rs. 25,11,405 against Rs. 21,62,928 in the previous year, showing an increase of Rs. 3,48,477. The increase occurred in first and second class municipalities as shown in the margin. On the other hand there was a decrease of Rs. 20,600 in unions and stations.
	Amount of increase.	
	Rs.	
Suburbs of Calcutta	84,125	
Howrah	17,990	
Other first class municipalities	1,44,836	
Second class municipalities	1,22,128	
Total	3,69,077	

The heads of charge under which increased expenditure was incurred, and the amount of increase, are shown below—

	Amount of increase.	
	Rs.	
General establishment, including collection charges	13,317	
Establishment and appliances for extinguishing fires	15,428	
Ditto ditto for lighting	6,408	
Police	1,349	
Buildings	5,610	
Repairs to markets and dispensaries	6,186	
Maintenance of medical institutions	2,683	
Vaccination establishment	10,101	
Road-watering	4,720	
Road-cleaning	1,42,407	
Drainage works	1,25,689	
Roads	41,892	
Survey of land	286	
Other charges	24,117	
Contribution to local or provincial funds	5,057	
Installments of loans repaid	20,525	
Interest	20	
Deposits and advances	38,009	
Total	4,66,804	

There was a decrease of expenditure under the following heads :—

	Amount of decrease.	
	Rs.	
Registration of births and deaths	135	
Water-works	5,57	
Conservancy	51,109	
Other measures for protection of public health	5,726	
Public instruction	243	
Miscellaneous	55,540	
Total	1,18,327	

62. General establishment and collection charges.—		During the year under report the cost of establishment proper was less than that of the previous year in all classes of municipal institutions; but on the other hand there was a general increase of the charges on account of collection, as will be seen from the table in the margin. The increase under							
		Cost of establishment.				Collection charges.			
		1880-81.	1891-92.	Increase.	Decrease.	1880-81.	1891-92.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	1,21,023	96,521	...	24,502	19,839	49,620	23,782	...	...
Second class municipalities.	47,871	29,489	...	18,382	24,928	54,818	29,880	...	...
Unions	13,472	2,801	...	10,671	4,516	12,282	7,767	...	...
Stations	2,721	1,464	...	1,257	203	895	690	...	...
Total	1,85,087	1,30,275	...	54,812	49,486	1,17,615	68,129	...	...

the latter head is due to the more thorough separation of the collecting agency from the office establishment, and to the inclusion of the cost of audit of municipal accounts by the Examiner of Local Accounts under section 73 of Act V (B.C.) of 1876.

63. *Establishment and appliances for extinguishing fires.*—This is a new head of charge inserted in the revised forms. In previous years the expenditure on this account used to be shown under the head "Miscellaneous." The bulk of the expenditure was incurred in the Suburbs of Calcutta and Howrah under Act V (B.C.) of 1879. The Town and Suburbs of Calcutta possess a joint fire-brigade. The Howrah Municipality has a separate fire-brigade of its own. Under section 25 of the Act, the cost of the Calcutta and Suburban fire-brigade establishment is paid by the Calcutta and the Suburban Municipalities in the proportion of seven-tenths by the Corporation of Calcutta and three-tenths by the Commissioners of the Suburban Municipality; but in no case does the contribution of the Suburban Municipality exceed the sum of ten thousand rupees. This apportionment of the charge has been found to be inequitable. The receipts from licenses to jute warehouse owners in the town were insufficient to cover the seven-tenths of the cost of the fire-brigade which the Calcutta Municipality has to pay, the consequence being that in the past year the Municipality had to meet the deficit from its general revenues. In the Suburbs, on the other hand, though the rates of license fees are 50 per cent. lower than in Calcutta, the receipts were sufficient to cover the three-tenths of the fire-brigade charges, and to leave a considerable surplus. A Bill to revise these proportions, and to provide for the amalgamation of the Calcutta fire-brigade with that of Howrah was introduced into the Bengal Legislative Council at the beginning of the late session. It was passed by the Council on the 21st March, and is now awaiting the sanction of the Governor-General in Council.

64. During the year 1881-82, 26 fires occurred in the Suburbs, in which property to the value of Rs. 4,53,539 was destroyed. The principal fire occurred on the 13th December 1881, in the premises of the Chitpore Hydraulic Press. The house and machinery, with ten thousand bales of jute, were destroyed, causing a loss of Rs. 4,50,000.

65. In Howrah 30 fires took place during the year, and the amount of property destroyed was estimated at Rs. 1,51,303. The principal fire occurred on the 21st February 1882 in the press-house of the Ghosory Nasmyth's Press, when property to the value of Rs. 1,50,000 was consumed.

66. The only towns in the interior in which fire-brigades have been organized are Bankoora and Bishenpore. During the hot season of 1879, in consequence of the occurrence of serious fires in the town and vicinity of Bankoora, the local community under the guidance of the District Magistrate formed themselves into a fire-brigade for mutual aid and protection. The movement received the cordial support of the Municipal Committee, and was aided by them with funds for the purchase of apparatus and tools for extinguishing fires. During the year under report the strength of the Bankoora fire-brigade amounted to 1,676 men, including officers. These are all volunteers, and are divided into 20 companies. They are regularly drilled and taught to act in concert in emergencies. There were ten fires in the town during the year, in extinguishing all of which the volunteers assisted with their fire-engine and tendered valuable service. The Bishenpore fire-brigade was organized in 1881. Its strength consists of 181 men, including officers. There were three fires in the town during the year, and all of these were extinguished by the efforts of the brigade.

67. *Lighting.*—The only municipalities under Act V (B.C.) of 1876 in which the streets are lighted to any appreciable extent are Howrah and the Suburbs of Calcutta. In both these towns some of the principal thoroughfares are lighted with gas. In Howrah a separate lighting-rate is levied under the provisions of Act V (B.C.) of 1873. Under this Act the Municipal Commissioners are empowered, with the sanction of the Local Government, to extend from time to time the area to be lighted with gas, and to levy rates for the purpose. The only other towns in the interior in which expenditure exceeding a thousand rupees was incurred for lighting, were Burdwan, Hooghly, Berhampore, Dacca, Patna, Gya, and Mozufferpore. In all of these oil lamps are used, and it is questionable whether the advantages gained are more than nominal.

68. *Police.*—The expenditure on account of police amounted to Rs. 5,55,635 against Rs. 5,54,286 in the previous year, showing an increase of Rs. 1,349. The increase was due to the issue of new clothing in some of

the municipalities. As stated in paragraph 64 of the report for 1880-81, all municipalities under Act V (B. C.) of 1876, with the exception of Howrah and the Suburbs of Calcutta, have been relieved from the beginning of the year 1882-83 from this charge, which was a heavy burden upon their revenues.

69. The following statement shows the strength of the municipal police during the year 1881 as compared with the previous year:—

YEAR.	Inspectors.	Sub-Inspectors.	Head-constables.	European constables.	Constables.	Chowkidars not enrolled under Act V of 1861.
1880	3	17	354	2	5,971	26
1881	4	18	360	1	5,701	26
Increase	1	1	6	—	—	—
Decrease	—	—	—	1	170	—

The increase of two men in the superior grades of the service took place in the districts of Burdwan and Midnapore. The reduction in the lower grades was due to the abolition of the unions mentioned in paragraph 31. The percentage of men in the force able to read and write is given below—

Sub-Inspectors	94 per cent.
Head-constables	67 „
Constables	11 „

One head-constable and 488 constables were under instruction when the year closed. All the Inspectors in the municipal police were educated men.

70. The Suburban Police is enrolled under Act II (B.C.) of 1866, and is under the Commissioner of Police, Calcutta. The following statement shows the constitution of the force during the year 1881:—

MURGAHIA.		UN-COUNTRY MUR.		TOTAL.	
Native officers.	Constables.	Native officers.	Constables.	Native officers.	Constables.
30	75	13	530	43	605
105		543		648	

71. *Maintenance of medical institutions.*—There was a slight increase of expenditure under this head in second class municipalities. The bulk of the increase occurred in the Burdwan, Patna, and Bhagalpore Divisions. The difference under this head in other classes of municipal institutions was very slight, and does not need separate notice. The effect of the order of 20th February 1882, by which the charges hitherto borne by Government on account of dispensaries and hospitals were transferred to municipalities in lieu of the cost of police, will be shown in the next report.

72. *Vaccination.*—In the forms of account now superseded, there was no separate column for exhibiting the expenditure under this heading. The charges were formerly included in the charge for sanitary and charitable establishments. In the table below is shown the results of vaccine operations carried out during the year in municipalities and dispensaries:—

Number of municipalities in which vaccinators were employed.	Number of vaccinators.	TOTAL NUMBER OF PERSONS VACCINATED.		PERCENTAGE OF SUCCESSFUL CASES.	
		Males.	Females.	Primary.	Re-vaccination.
122	126	37,454	27,546	92.90	54.70
		64,000			

The results obtained in Howrah, Nuddea, Rajshahye, Darjeeling, Furreredpore, Backergunge, Tipperah, Patna, and Mozufferpore were reported to be satisfactory.

73. The Compulsory Vaccination Act, V (B.C.) of 1880, was introduced during the year into the towns of Rungpore, Rampore Beaulah, Soory, Hooghly and Chinsurah, Pubna, and Bogra. Since the close of the year it has also been extended to Howrah. It is reported that no difficulty has been anywhere experienced in working the Act. The people in most cases yielded to simple persuasion, and in the few instances where they proved refractory the issue of a summons was almost always effectual.

74. In the Suburbs of Calcutta the vaccinators attended the appointed vaccine stations every day for about two hours, but the number of applicants for vaccination was only 808. Home vaccinations were also carried on, and numbered 992. A fee of four annas was charged on each home vaccination. The total amount of fees realized was Rs. 248. In the town of Hooghly, four vaccine depôts were opened, dates and hours for operations fixed, and notices issued. At Rampore Beaulah the scheme was systematically carried out at appointed vaccine stations. Home vaccinations were also performed, and a sum of Rs. 47-12 was realized as fees and credited to the municipality.

75. In addition to their ordinary work, the vaccination establishment was employed during the year in making sanitary inspection of villages. The Superintendents of the Metropolitan, Darjeeling, Eastern Bengal, Behar, Sonthal Pergunnahs, and Ranchi Circles, and their subordinates, performed this duty during the year, and the subjoined table shows the result—

CIRCLES.	INSPECTIONS MADE BY—			
	Superintendents.	Deputy Superintendents.	Inspectors.	Head vaccinators.
Metropolitan	106	44	...	...
Darjeeling	4	76	385	...
Eastern Bengal	4	8	4	11
Behar	10	...	...	28
Sonthal Pergunnahs ... ..	...	3	...	...
Ranchi	0	7	22	...

76. *Water-supply.*—The expenditure under this head shows a falling off of Rs. 5,574. The decrease was chiefly in Darjeeling, where the water-works were completed during the previous year. It is reported that the water-supply of the station is now both ample and good. The water is brought into the town in two lines of pipes, one running from springs on Senchat and the other from a spring just below Jullapahar.

77. The expenditure under this head in the Dacca Municipality shows an increase of Rs. 4,392. It was due to the construction of a building for the residence of the Mechanical Engineer in charge of the pumping-station. The water-supply of this town is now fairly good. The water is raised by steam-power from the river Boorigunga, about 95,000 gallons of filtered water per diem being supplied through pipes extending over $8\frac{1}{2}$ miles. Since the close of the year the Commissioners have been permitted to borrow in the open market a sum of Rs. 1,00,000 for the purpose of extending the water-supply.

78. The Commissioners of the Burdwan Municipality have also applied for permission to raise a loan of Rs. 1,00,000 for the purpose of carrying into effect a scheme of water-supply in that town. It was at first proposed to supply fresh and wholesome water from the river Damoodah by means of an open channel from the Banka Nullah, a tributary of that river, and thence through a series of large tanks accessible to the greater part of the town. This scheme has, however, been abandoned on further consideration, and it is now proposed to pump water from the Banka Nullah, filter it, and then distribute it by steam pressure through iron pipes and hydrants situated in different parts of the town. The cost of the proposed works has been

estimated at Rs. 2,86,600. The Maharajah of Burdwan has signified his willingness to contribute Rs. 50,000 towards the work, and an equal amount has been promised by the Lieutenant-Governor in aid of the project. The application of the Municipality was submitted to the Government of India for sanction under Rule X of the rules under the Local Authorities Loan Act XI of 1879. The necessary sanction has recently been received.

79. The Commissioners of the Bhagulpore Municipality are also desirous of raising a loan of Rs. 72,000 for the construction of water-works. Their scheme provides for a daily supply of 320,000 gallons of filtered water from the Ganges to the part of the town which is most thickly populated. The cost of the scheme is roughly estimated at Rs. 1,83,000. Of this amount, it is expected that Rs. 61,000 will be raised by private subscriptions. The Government of Bengal has promised to contribute Rs. 50,000, and the remaining Rs. 72,000 are to be raised by a loan. The application of the Municipality is still under consideration.

80. The question of the extension of the Calcutta system of water-supply to the Suburbs was not finally decided when the year closed. The Municipal Commissioners have been asked to come to a speedy determination on the subject.

81. *Conservancy and bustee improvement.*—The outlay under this head was less by Rs. 61,109 than that of the previous year. The decrease, however, is only apparent, as the expenditure on road-cleaning, &c., which was hitherto included under this heading, has been separately shown in this report. If, therefore, the disbursements on this account be considered as a part of conservancy, the expenditure in 1881-82 is seen to have exceeded that of the previous year by Rs. 91,298.

82. The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during the year to the following municipalities:—

- | | |
|--------------------|-----------------|
| 1. Baidabatty. | 8. Kurseong. |
| 2. Culna. | 9. Narainunga. |
| 3. South Suburban. | 10. Durbhunga. |
| 4. Kushtea. | 11. Behar. |
| 5. Coomerkhally. | 12. Revilgunge. |
| 6. Lalbagh. | 13. Cuttack. |
| 7. Bogra. | 14. Pooree. |

83. Part IX of the Municipal Act, which provides for the establishment and regulation of public markets, was extended to the municipalities of Behar in the district of Patna and Nattore in the district of Rajshahye.

84. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following municipalities:—

- | | |
|-------------------------|------------------|
| 1. Ranigunge. | 6. Noakholly. |
| 2. Bankoora. | 7. Patna. |
| 3. Hooghly & Chinsurah. | 8. Mozufferpore. |
| 4. Rungpore. | 9. Durbhunga. |
| 5. Nussacerabad. | 10. Bhagulpore. |

11. Pooree.

85. During the year Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to the municipalities of Sorampore, Midnapore, Kishnaghur, Rampore Beaulah, Purneah, and to further portions of Comillah. It is proposed to incorporate this Act in the new Municipal Act.

86. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1881-82 in first class municipalities.

87. In the Burdwan Division the conservancy of the town of Burdwan continued to be efficiently supervised. The streets and drains are daily swept and cleaned, and the offal from slaughter-houses removed to municipal trenching grounds. There are ten pairs of public latrines in the town. The night-soil from these and from 1,500 private houses, besides the palace of the Maharajah and the premises of the Railway Company, removed and buried once every day.

88. In Mianapore the roads and lanes are swept every morning by the conservancy coolies, and the refuse is used for filling up holes and ditches in the town. There are six latrines for males and two for females. One mehter is attached to each male and one mehtrani to each female latrine, and are required to live in houses built close to the latrines. The Municipality acquired during the year three pieces of land at a cost of Rs. 1,067 for the purpose of burying the night-soil of the town.

89. In the Hooghly and Chinsurah Municipality the roads and streets are daily swept by the conservancy cartmen, and the sweepings utilized in filling up pits and low lands. Dhangur coolies are employed to cleanse the public drains, and also to repair the unmetalled roads. There are 11 public latrines and two urinals. The night-soil is removed every day by mehters within fixed hours in wooden tubs to places set apart for its burial, and there buried in trenches previously dug for the purpose.

90. In the Serampore Municipality the conservancy work was fairly well carried out, and the arrangements for the removal of night-soil were efficiently supervised by the overseer under the direction of the Vice-Chairman. A piece of land, measuring a little more than three beegahs, was acquired by the Municipality for trenching purposes. During the year the Commissioners devoted much attention to the improvement of *bustees*. One *bustee*, which was on a Government estate, was cleared and re-constructed in regular lines round open squares, with wide roads for the passage of scavenger carts. Other *bustees* were also taken in hand, but the improvements had not been completed when the year closed. The Commissioners of this Municipality have since the close of the year applied for permission to raise a loan of Rs. 20,000 for the purpose of improving the municipal market of the town. This scheme is not only desirable in itself, but also notes out hopes of a considerable profit from a financial point of view. The application has been submitted to the Government of India for sanction.

91. In Utterparah the street sweepings were used in filling up filthy tanks, ditches, and cess pools. The work of removal of night-soil from private premises is not at present undertaken by the Municipality, but it is reported that the Commissioners have appointed a sub-committee to report on the subject. There is only one public latrine and one trenching ground belonging to the Municipality.

92. In the Howrah Municipality the conservancy establishment, besides performing the ordinary conservancy work of the town, viz. sweeping all the roads and drains of the town every day, and removing the sweepings and other nuisances, undertook the work of cleansing private tanks, trimming trees overhanging roads, drains and tanks, removing encroachments upon roads and drains, while the superior staff was employed in enquiring into and reporting upon petitions for building houses, huts, boundary walls, or culverts for making excavations, for licenses for dangerous and offensive trades, and putting up scaffoldings and depositing building materials on roads, and the like. During the year two foul tanks and six hollows were filled up, and one piece of low land was raised by the street sweepings. Twelve thousand one hundred and forty-eight tons of night-soil were removed and buried in trenches. There were six plots of land for this purpose, containing 77 beegahs. Experiments for cultivating these grounds were continued during the year, but they did not prove very successful. The attention of the Commissioners was also devoted to the improvement of the sanitary condition of over-crowded blocks of huts. During the year eight of these hamlets were cleared and reset, and a mile and a half of roads constructed through them. The total outlay in carrying out these improvements amounted to Rs. 1,649, and the money was in course of realization from the proprietors when the year closed.

93. In the second class municipalities of this division the only sort of conservancy work that was performed was sweeping the main streets. No regular arrangements exist in any of them for the removal and disposal of night-soil. In Baidyabatty, however, there are four public latrines, three of which are masonry structures, provided with galvanized iron buckets, and are divided into separate compartments for males and females.

94. In the Presidency Division, the work of the conservancy and night-soil departments of the Suburban Municipality was done by contract. The

system was introduced during the previous year. The conservancy contractor is bound, in return for an annual payment of Rs. 33,000, to cause to be swept every day such streets as are mentioned in a schedule attached to his contract, and to remove all sweepings, garbage, and carcasses from the streets within such hours as the Commissioners may from time to time appoint. The refuse is carted to such spots as the Commissioners appoint or permit, and is there utilized in filling up noxious tanks and raising low lands. It is reported that on the whole the system worked satisfactorily.

The contractor for the removal of night-soil receives an annual payment of Rs. 82,500. For this sum he supplies all necessary labour, rolling stock, livestock, and plant required for the removal of soil from 24,000 privies. It is reported that, owing to insufficient supervision, this work is not so efficiently performed as could be wished.

There are in the Suburbs a large number of public and common latrines. Of these 39 belong to private individuals or landowners, 20 to the Canal Department, and five to the Municipality.

95. In the matter of *bustee* improvement the progress made in the Suburban Municipality was very satisfactory. The reclamation of the seven villages named in the margin was undertaken during the year. All these villages were situated in low, undrained lands, full of filthy ponds and waterholes, and the dwelling-houses in them were hovels of the very worst description.

They have now been raised and properly drained. New roads have been constructed intersecting them in all directions for the passage of conservancy carts and for the convenience of the people. The old, filthy, and dilapidated huts have been replaced by lines of good wattle and dab-houses with red tiled roofs, and in some instances, brickwork foundations, built in blocks with spaces between for perfilation of air and free access of the sweepers. Each *bustee* has also been provided with new and improved common latrines constructed of masonry, artificial stone, and corrugated ironwork, and the old offensive privies have been removed.

Vigorous measures were also taken during the year for the improvement of the *gowalla bustees*, or villages inhabited by milkmen and cow-keepers in the Suburbs. The most filthy quarters inhabited by the milkmen were in Bahir Mirzapore, Jogeparah, and Wards' Institution-lane, Manicktollah. It is reported that these quarters have been cleared, and the cow-houses removed to more outlying parts of the Suburbs. There were 169 prosecutions against the owners of these filthy stables during the year, in 146 of which convictions were obtained, and fines to the amount of Rs. 4,112 were realized.

96. In Krishnaghur particular attention was paid to conservancy matters on account of the increased unhealthiness of the town. Three public latrines were constructed during the year, and additional night-soil-men were engaged for cleansing private latrines. The existence of well-privies adds to the unhealthy condition of the town, but the Commissioners are reported to be alive to the necessity of speedily closing them. The sanitary condition of Santipore is also not satisfactory. Well-privies are reported to be common in the town, and are seldom visited by mehters for the purpose of removing their contents. The only conservancy work that is done is the removal of street rubbish and house sweepings deposited on roadsides. The conservancy arrangements of the town of Ranaghat are also very defective. There is no establishment employed for the removal of faecal matter and no public latrines. Well-privies are reported to exist in great numbers in the town.

In Jessore, the conservancy of the town is reported to have been well looked after during the year. There are six latrines and one urinal for the use of the public free of charge. The latrines are built in pairs for the two sexes and are washed once a day and coated with coal-tar when necessary. There are two trenching grounds containing $7\frac{1}{2}$ beegahs of land. One of the grounds is reported to be under cultivation.

In the second class municipalities in the Presidency Division, excepting the towns of Berhampore and Lalbagh, the conservancy arrangements are very meagre. In Berhampore the town is divided into five circles for purposes of conservancy. Each circle is provided with a couple of scavenger carts, and

1. Gomia	<i>bustee</i> .
2. Sitaran	"
3. Brindaban	"
4. Maia	"
5. Coasi	"
6. Sethagan	"
7. Ghosehagan	"

the town sweepings are regularly removed and utilized in filling up holes and low lands. There are also nine public latrines divided into compartments for males and females, and two trenching grounds. In Lalbagh there are 15 latrines and four trenching grounds.

87. In the two first class municipalities in the Rajshahye and Cooch Behar Division, viz., Rampore Beaulah and Darjeeling, the conservancy work was fairly performed. In the former, arrangements have been made for the cleaning of privies in private houses in some mohullahs. The night-soil from these and the public latrines, of which there are at present two, is removed in iron carts with tight fitting covers and buried in the trenches outside the town. In Darjeeling the rubbish of the town is disposed of by being shot down the hillside from two appointed stations. This arrangement has given rise to some dissatisfaction among the rate-payers; but until the rubbish of the town can be removed by means of the tramway, no better method than the present seems within the means of the municipality. There are 15 latrines and five urinals. It is proposed to construct three more latrines during the current year.

The second class municipalities in this division, so far as their funds allowed, appear to have done their best to remove offensive matter from the dwellings of the people. In Dinagepore 25 coolies and 20 sweepers were employed to keep the town clean, and to remove night-soil from public and private latrines. There are four latrines in the town open to the public free of charge. In the case of private latrines a fee of eight annas a month was charged for each privy. In Nattore one overseer and six sweepers attended to the conservancy of the town. In Pubna, Serajgunge, Bogra, and Sherepore sweepers were regularly employed throughout the year to keep the towns clean. There are however no public latrines in Pubna, Serajgunge, and Sherepore, and only 3 in Bogra. In Rungpore nine sweepers and four carts were employed for the removal of town sweepings. There are three public latrines with two sweepers attached to each. The Commissioners of this municipality are reported to have undertaken to cleanse by their establishment all private privies voluntarily placed under their management on payment of a certain fee assessed according to the circumstances of the owners and the number of people using them. In Serajgunge the residents of a portion of the town voluntarily offered to assess themselves, and thus raise a fund for the employment of mehters by the municipality for the removal of night-soil from private premises; but the scheme had to be given up, as under Act VI (B.C.) of 1878 a night-soil tax could be imposed only in first class municipalities. This will be remedied under the new law.

98. In the Dacca Division there is only one first class municipality, which is the town of Dacca. This town is much over-crowded in parts, and it is a work of great difficulty to penetrate to the sources of disease and discomfort which lurk in all its remoter recesses. One very objectionable feature is the existence of deep ditches, locally called "gors." These holes, which are generally situated at the backs of houses, are the receptacle of all kinds of filth. Something is being done to fill these up; but great difficulty is experienced in consequence of the passive obstruction offered. The principal streets of the town are swept once a day, and the rest of the streets, lanes, and bye-lanes twice a week. The night-soil of the town is removed from private premises and buried under ground in places set apart for the purpose. In the second class municipalities, with the exception of the towns of Naraingunge, Furreedpore, Madaripore, Burrisal, and Nussirabad, there was absolutely no attempt at conservancy in any shape. In these five towns some arrangements exist for keeping the principal thoroughfares clean, and there are a few latrines more or less efficient in all of them.

99. In the Chittagong Division, the town of Chittagong has 13 public latrines distributed over the more thickly inhabited quarters. Each latrine is in charge of a sweeper, and the night-soil from all of them is daily carted away to the jail garden and buried. In Comillah the night-soil of the private and public privies in those parts of the town to which Act VI (B.C.) of 1878 has been extended is removed every day, and buried at a distance of more than a mile from the town in a piece of land which has been acquired for the purpose.

100. In the Patna Division, the City of Patna presents great difficulties in the way of any thorough system of conservancy. The narrow winding lanes cause constant obstruction to the passage of conservancy carts, and the distance to which they have to carry their loads for disposal lessens their usefulness by throwing an undue strain upon the capacity of the live-stock. There are six latrines in the city, all situated in well selected sites, and much used by the people for whom they were built. There is also a latrine near the Bankipore Railway Station, which was constructed specially for the accommodation of travellers, and is much resorted to by them. In Gya, the conservancy arrangements are of a fairly efficient nature. Every morning the streets are regularly swept, and the rubbish carried away from roadsides. The night-soil is removed from private premises and buried in trenches. There are two trenching grounds and 18 latrines belonging to the municipality. In Arrah, there are four public latrines. The night-soil from the public and the private privies in some parts of the town is removed and buried in trenches. The street sweepings are used in filling up ditches and hollows in the town. In the town of Mozufferpore, there are nine public latrines and six depôts where private sweepers deposit the night-soil they collect. The whole accumulation is then carted away every night to places on the outskirts of the town specially reserved for the purpose, and there deposited in trenches and covered over with dry earth. In the town of Durbhanga, there are two masonry and 39 mat latrines. There are three plots of land belonging to the municipality where the night-soil is buried. In the town of Chuprah, there are three latrines for males and three for females, and two trenching grounds. To facilitate the collection of night-soil from private privies, 11 depôts have been established by the municipality, at each of which a sweeper is employed. Street sweepings, when they are not used for filling up hollows, are carted away beyond municipal limits and buried there. No information about the conservancy of the second class municipalities in the Patna Division is given in the general report of the Commissioner.

101. The conservancy arrangements of the town of Monghyr, in the Bhagulpore Division, have been highly commended by the Sanitary Commissioner. The Municipal Commissioners devote much personal attention to the work. All the streets and lanes are swept every day, and the drains, waterways, slaughter-houses, and bazars are looked to and cleaned. It is reported that the cultivators of the surrounding country readily avail themselves of the facilities offered by the municipal conservancy arrangements for manuring their fields. Rupees 14 per beegah is charged for the work. There are 13 masonry and 13 mud latrines in different parts of the town. The latrines are built in pairs for the separate accommodation of males and females. One male and two female sweepers remain present at all hours at each latrine. In Bhagulpore, there are 71 public latrines, of which 17 are constructed of masonry, and the rest are mat and wattle structures. The narrow lanes and alleys are swept once a week, and the refuse used in filling up hollows in the town. In Purneah, the preliminary arrangements for introducing the scheme of cleansing private privies by municipal agency were made during the year under report. There are two public latrines in the town, and steps are being taken for the construction of a few more.

All the second class municipalities, except English Bazar and Maldah, are provided with public latrines more or less completely.

102. In Pooree, the streets and drains are swept twice a day, and the refuse is carried outside the town and buried in the sands on the seashore. The night-soil is disposed of in the same way. There are 16 latrines in the town, of which 12 are of masonry.

Among the second class municipalities in the Orissa Division the conservancy of the town of Cuttack was well looked after during the year. The conservancy establishment consisted of one sub-overseer, two jemadars, 20 sweepers, and 20 carts with 20 bullocks. There are 23 public latrines in the town. The night-soil from these and the private privies is buried in trenches in grounds set apart for the purpose. In Balasore there were 15 mehters employed to keep the town clean. A latrine was constructed during the year, at a cost of Rs. 530.

103. In the Chota Nagpore Division the conservancy of the towns of Hazaribagh, Chattra, Ranchi, and Purulia was fairly well attended to. In the other towns there was no adequate establishment for the purpose. In all the towns, except Echak, there were public latrines for the convenience of the poorer inhabitants.

104. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1881-82:—

Divisions.	In the first class municipalities.	In the second class municipalities.	In unions.	In stations.	In all classes of municipalities taken together.
Bardwan	46.2	37.9	18.1	...	41.9
Presidency	20.8	15.1	7.4	...	20.6
Rajshahy and Cooch Behar	30.4	35.6	46.1	...	34.7
Dacca	55.4	27.4	...	...	47.5
Chittagong	34.3	30.3	Nil	...	33.4
Patna	30.1	27.7	24.4	...	32.9
Biharulpore	31.4	30.6	4.0	40.3	32.3
Orissa	19.1	32.7	Nil	...	29.5
Chota Nagpore	Nil	34.8	30.5	...	34.0
Percentage of expenditure on conservancy in each class of the municipalities in the provinces...	30.3	31.0	30.2	40.3	35.0

105. *Public Instruction.*—The amount spent on education by Municipal Corporations in these provinces during the year 1881-82 was Rs. 25,849, against Rs. 26,092 in the previous year.

106. The following statement shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions.		Aided institutions.		Unaided institutions under regular inspection.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
<i>Secondary Education.</i>						
For boys—		Rs.		Rs.		Rs.
High English schools	...	726		3,860		1,570
Middle English do.	...	600		7,391		453
Middle Vernacular do.	...	216		2,347		650
For girls—						
Middle Vernacular schools		390		.....
<i>Primary Education.</i>						
For boys—						
Upper Primary Vernacular schools		1,281		.....
Lower do. do. do.		1,660		1,623
For girls—						
Upper Primary Vernacular schools		857		893
Lower do. do. do.		361		36
Indigenous education—Tols		36
Total	...	1,542		18,150		5,261

107. The statement in Appendix C shows the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

108. *Sanitation and Drainage.*—During the year under report the expenditure under this head amounted to Rs. 1,63,588 against Rs. 37,899 in the previous year, thus showing an increase of Rs. 1,25,689. The increase was distributed as follows:—

	Rs.
In the Suburbs of Calcutta	31,615
In Howrah	2,789
In other first class municipalities	32,741
In second class municipalities	58,538
In unions	419
Total	1,26,102

There was a decrease in expenditure under this head in stations, amounting to Rs. 413.

109. The increase in the Suburbs was due to the construction of masonry drains on both sides of the Kussapugla road. This road is one of the principal thoroughfares in the Suburbs, and is a continuation southwards of the Chowringhee road. One of the most unsatisfactory features of the Suburban Municipality is its drainage. With a few exceptions the drains throughout the municipality are open ditches, excavated in a soft porous soil with insufficient slope and insufficient outfall. They are as a rule very deep and tortuous, and are overgrown with trees, and passing through private lands and between the basements of houses can only be cleared out with great difficulty. Some improvement was made in this respect by the clearance of the large outfall drain, which carries the maidan drainage past the east side of the General Hospital. The bottom of this drain was thoroughly silted out and laid with a layer of well rammed brick and lime rubbish.

110. In Howrah the expenditure under this head represents the cost of constructing a masonry drain, 1,990 feet long, on the northern side of the Chandmarea road. Among the other first class municipalities the expenditure under this head was heaviest in Gya, viz., Rs. 32,378. The amount was incurred in completing parts of the drainage scheme noticed in paragraph 83 of the report for 1880-81.

111. The increase in second class municipalities was chiefly due to the inclusion in the accounts of the year under report of the expenditure on drainage incurred in Dinagepore during the previous two years. The accounts under this head were formerly kept separate from the general fund account of the municipality.

112. To ascertain the cause of the outbreak of malarious fever in the district of Nuddea in a severe epidemic form during two years in succession, a Commission was appointed in November 1881, having the Sanitary Commissioner as President, and armed with powers to direct such remedial measures as they might consider urgently called for. They were directed to spend the cold season in visiting the worst villages and examining carefully their sanitary condition and the cause of their unhealthiness. They were desired, as far as possible, to inspect all the roads constructed during the previous 15 years, and to ascertain whether the waterways provided in such roads were adequate or not. They were also requested carefully to enquire into the obstruction of drainage by the silting up of old channels and creeks, and to give special attention to the quality of the supply of drinking-water. A sum of Rs. 50,000 was placed at their disposal to make any improvements that in the course of their enquiry might seem to be urgently called for. The Lieutenant-Governor also made a special grant of Rs. 50,000 in aid of the Road Cess Fund of the district, on the understanding that a substantial proportion was to be spent on supplying bridges and culverts where the drainage was obstructed by embanked roads. The report of the Commission was received after the close of the year.

113. During the year the Sanitary Commissioner visited the municipalities named on the margin, and forwarded reports of his inspections to the Municipal Commissioners. The towns reported unfavourably by him in this respect are Bankoora, Arrah, Bhagulpore, old Maldah, Kishnaghur, City Moorsheadabad (Lalbagh), Berhampore, Motihari, Pubna, Kushtea, Purneah, and Dacca. On the other hand, the towns mentioned below were reported by him to have made very creditable progress in sanitary matters—

<i>In January.</i>	
1. Chupra.	5. Ranchi.
2. Arrah.	6. Chyebassa.
3. Monghyr.	7. Purulia.
4. Hazaribagh.	8. Bankoora.
9. Midnapore.	
<i>In February.</i>	
10. Kishnaghur.	14. Bhagulpore.
11. Berhampore.	15. English Bazar.
12. City Moorsheadabad.	16. Maldah.
13. Purneah.	17. Durbhunga.
<i>In March.</i>	
18. Moorsheadabad.	21. Burdwan.
19. Motihari.	22. Hooghly.
20. Suburbs of Calcutta.	23. Serampore.
24. Howrah.	
<i>In June.</i>	
25. Darjeeling.	
<i>In November.</i>	
26. Jessore.	28. Dacca.
27. Kishnaghur.	29. Pubna.
30. Kushtea.	

1. Burdwan.	7. Chyebassa.
2. Midnapore.	8. Darjeeling.
3. Chupra.	9. Jessore.
4. Monghyr.	10. Durbhunga.
5. Ranchi.	11. Hooghly.
6. Purulia.	12. Howrah.

114. *Public convenience—Roads and other works.*—In the revised forms of returns the charges on account of the following items are grouped together under the head of “Public convenience”:—

	Rs.
1. Public works—	
(a) Establishment	52,647
(b) Construction and maintenance of roads ...	3,64,061
(c) Other (new) works	45,320
(d) Other repairs	11,696
2. Survey of land	286
3. Other charges (printing, rewards, &c.)	24,117
Total	4,98,127

The expenditure under this heading shows an increase of Rs. 69,295 over that of the previous year. The increase was distributed among the various classes of municipalities in the proportions noted below—

	Amount of increase.
	Rs.
Suburbs of Calcutta	30,811
Other first class municipalities	44,047
Second classes municipalities	39,055
Stations	646
Total	1,14,559

There was, on the other hand, a decrease under this head in the following municipalities:—

	Amount of decrease.
	Rs.
Howrah	39,312
Unions	5,952
Total	45,264

The decrease in Howrah is nominal, the expenditure on roads having been erroneously entered under the “Road cleaning establishment, &c.” by the Commissioner’s office.

115. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the municipalities named below have been excluded from the operation of that Act, and placed in charge of District Road Cess Committees—

Names of municipalities.	Names of roads excluded.
Tumlook, in Midnapore...	... The portion of the Trunk road from Midnapore <i>via</i> Tumlook to Bontai, which lies within municipal limits, about two miles in length.
Jessore ... ..	... In modification of the orders passed in 1880-81, the first portion of the Jessore and Sulkea road as far as the Nilgunge bridge lying within the Jessore Municipality, in lieu of the Chanchra road.
Bungpore ... ..	... The road extending from the terminus of the Julpigoree road and passing round the back of the Judge’s court-house, and terminating at the corner of the Sudder moonsif’s court-house, where it joins the kutoha road leading to the Nababgunge Bazar, being 1,620 feet in length by 20 feet in breadth.
Nussirabad, in Mymensingh	... The road running from the main municipal road at Ticoaulapara through Shehara to the Srisal road, with all bridges and culverts thereon.

Chittagong ...	...	...	<ol style="list-style-type: none"> 1. The Hathazari road from the point where it enters the municipality up to the Commissioner's outcherry. 2. The Bakalia road from the point where it enters the municipality to where it joins the Hathazari road near the racquet court. 3. The Halishahar road from the point where it enters the municipality to where it joins the Imperial Dacca road.
Noakholly ...	...	...	The old metalled road along the eastern bank of Tultolla khal.
Comillah, in Tipperah ...	...	..	The Circular road situated within the limits of the municipality.
Brahmunbariah in Tipperah	...	...	<ol style="list-style-type: none"> 1. The Gokarna road. 2. The portion of the road from Comillah to Brahmunbariah, and thence to Serail, about two miles in length.
Chupra ...	...	...	<ol style="list-style-type: none"> 1. The portion of the Chupra Sonapore road, one and three quarter miles in length. 2. The portion of the Chupra-Sewan road, two miles in length.
Revilgunge ...	...	...	<ol style="list-style-type: none"> 1. The portion of the Chupra-Gaothnee road, two and a quarter miles in length. 2. The road branching off from the main Chupra station road at the school, and joining the Sonapore road at Marina bridge, one mile and 12 chains in length.
Hajepore, in Mozufferpore	...	...	<ol style="list-style-type: none"> 1. The Hajepore road, No. 5, two miles in length. 2. The Mohnar road, No. 25, two miles in length.
Bottiah, in Chumparun ...	...	...	<ol style="list-style-type: none"> 1. The road from Haritiatika to Duardohi, 6,400 feet in length. 2. The road from Chouni bridge to the Motihari and Bagalea road, 1,450 feet in length. 3. The road from Gunj Futwa toll-bridge to Sant ghât, 1,900 feet in length.
Purneah ...	...	...	<ol style="list-style-type: none"> 1. The road from Mr. Hoyer's compound to Boubhag ghât, about one mile. 2. The road from Bahoo Gungadhar Misser's house to Chunapore ghât, about three quarters of a mile.
English Bazar, in Maldah	...	...	The school road leading from Makdumpur street to School ghât on the river Mahanunda, 13 chains in length.

116. The following statements show the loans that have been obtained by municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1878. The statements have been published in the *Calcutta Gazette* in accordance with rule 18 of the rules under the Act prescribed by the Government of India in the Financial Department in notification dated 8th November 1879.

Statement of Special Loans to Municipalities for the year 1881-82.

Corporations receiving loans.	Amount of loan sanctioned.	Per cent. interest.	Number and date of orders authorizing the loan.	Balance of last year.	Amount advanced this year.	Total.		Amount repaid.		Balance of the year.		Amount received and credited to revenue.		Nature and progress of works undertaken.
						Rs.	As. A. P.	Rs.	As. A. P.	Rs.	As. P.	Rs.	As. P.	
(1) <i>Presidency Corporation.</i> Calcutta Municipality...	78,31,100 10 3	4	Government of India, Financial Department, No. 2500, dated 16th August 1880.	78,39,722 6 2	...	75,99,728 6 2	1,44,546 8 2	2,477 15 7	9,449 1 4	74,13,177 3 0	5,18,798 9 10	...	...	For the extension of drainage works, for the supply of water to the town, and for other minor works.
(2) <i>Municipal Municipalities.</i> Burdwan Municipality...	40,000 0 0	6	Government of Bengal, No. 96, dated 14th February 1878.	11,727 0 11	...	11,727 0 11	...	...	...	...	...	722 0 6	...	For the improvement of the municipality by cutting a channel from the river to the town, and for the construction of drains, for the use of the people, and for the construction of drains, for the use of the people, and for the construction of drains, for the use of the people.
Dacca ...	25,000 0 0	4	Government of India, Financial Department, No. 9712, dated 18th February 1878.	13,138 8 3	...	13,138 8 3	13,132 8 3	...	...	...	...	148 5 6	...	The works were almost completed when the project was abandoned for the construction of latrines and quarters for the police.
Arrah ...	6,100 0 0	4	Government of Bengal, No. 96, dated 14th February 1878.	2,440 0 0	...	2,440 0 0	610 0 0	...	1,830 0 0	...	...	316 10 8	...	For the construction of public latrines and for the metalling and repair of several roads in the town. The works have been completed.
Darjeeling ...	40,000 0 0	4	Government of India, Financial Department, No. 8340, dated 11th February 1877.	39,368 11 2	...	50,368 11 2	1,897 7 9	...	38,601 3 6	...	...	1,768 11 3	...	For the improvement of the water-supply of the town, and for the extension and improvement of the drainage by the construction of covered drains, and for the construction of certain waterfalls in the town. Both works have been completed.
(3) <i>Port and other Local Fund Commissions.</i> Canning Municipality...	4,00,000 0 0	...	Government of India, Financial Department, No. 1281, dated 16th March 1880.	4,81,100 0 0	...	4,81,100 0 0	...	...	4,81,100 0 0	...	...	...	...	...
				50,87,800 10 7	...	50,87,800 10 7	1,81,388 2 9	...	70,16,817 7 10	...	...	2,748 11 10	...	...
												3,52,818 4 6		

N.B.—The accounts under heads (1) and (2) were communicated to the municipalities concerned, and were accepted by them as correct.
* The extension of selling the Port Canning Municipal Bonds for the liquidation of the debt is under consideration.

Statement of Special Loans obtained by Municipalities outside the Government Account, for the year 1881-82.

Concessions under the loan.	Amount authorized.	Rate of interest.	Number and date of orders authorizing the loan.	Balance of last year.	Amount repaid.	Balance of loan at year.	Amount of interest due.	Amount of sinking fund paid up to 31st March 1882.	Nature and progress of works undertaken.
	Rs.	Per cent.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Darjeeling Municipality	50,000	5	Letter from Government of Bengal No. 14, dated 26th May 1878.	47,000 0 0	2,500 0 0	44,500	2,803 1 3	.....
Dumapore ditto	10,000	4½	Letter from Government of Bengal No. 14, dated 26th July 1878.	9,353 3 9	9,353 3 9	.....	347 10 6	.....	For further improvement of the water-supply to meet the increasing requirements of the station. The works have been completed in 1881. The balance of a provision loan of Rs. 10,000 was also utilized for the purpose.
Calcutta ditto	14,00,000	5		99,00,000 8 6	.....	69,00,000	4,57,031 0 0	19,13,500 0 0†	For the construction of certain nullahs adjoining the municipal limits and cutting a canal across miles in length to drain out the impure water of these nullahs and the discharge of a large quantity of sewage into the Hooghly. The works were completed in 1881. The loan has been repaid.
Total	70,00,000			76,35,353 3 9	11,753 3 9	75,60,100	4,90,540 11 9	19,13,500 0 0†	For the extension of water-supply, for drainage works and city improvements.

* In addition to the interest on these loans, the Corporation has to contribute 2 per cent. on the amount of the loan to form a sinking fund.

† Increased in Government Stock

Ditto in Municipal Debentures

Cash at the Bank	.....
Total	19,13,500 0 0
.....	19,13,500 0 0
.....	19,13,500 0 0
.....	19,13,500 0 0

117. *Working of the Pilgrim Lodging-House Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.U.) of 1879 was in force during the year in the towns of Pooree, Gya, and Deoghur.

In Pooree 8,083 houses affording accommodation for 20,588 lodgers were registered during the year under 632 licenses. The receipts from fees and fines amounted to Rs. 11,525, and there was an opening balance of Rs. 3,096. The total amount available for expenditure was therefore Rs. 14,621. The actual expenditure amounted to Rs. 7,780. There were 267 prosecutions under the different sections of the Act and the bye-laws under it. In 250 cases convictions were obtained, and fines amounting to Rs. 442 were realised. The two pilgrim hospitals at Pooree and Pipili were efficiently maintained. Six thousand three hundred and eighty-two persons obtained relief in them, of whom 5,899 were out-door and 483 in-door patients. The total contribution from the fund towards the support of the hospitals was Rs. 2,385, while the cost to Government amounted to Rs. 600, being half the salary of the two hospital assistants in charge of them. One vaccinator on Rs. 10 per month was paid from the fund for three months, and 322 persons were vaccinated.

In Gya the Act is reported to have been satisfactorily worked during the year. It is, however, believed to be looked upon with disfavour, and will continue to be so until the Gyawals perceive the benefits which must result from more efficient drainage and better conservancy. Five hundred and twenty-eight licenses for the accommodation of 19,363 pilgrims were issued during the year. The fees for these and for the medical officer's certificates under the Act amounted to Rs. 14,582. The number of prosecutions instituted for the infringement of the provisions of the Act was 56, and the amount of fine realized was Rs. 890. The total receipts under the Act, inclusive of a balance of Rs. 15,760, which remained at the close of the previous year, amounted to Rs. 31,232, and the total expenditure to Rs. 13,926. The heaviest item of disbursement was a sum of Rs. 12,005 granted as a contribution from the lodging-house fund to the municipality for conservancy and the improvement of drainage. Fever was prevalent among pilgrims in September 1881, and caused 129 deaths. There were also three deaths from small-pox and 24 from cholera.

In Deoghur the Act was enforced from April 1881, and its working is reported to have been fairly satisfactory. Fifty-eight licenses securing shelter for 1,770 persons were issued. The total receipts amounted to Rs. 402 and the expenditure to Rs. 43, leaving a balance of Rs. 359. It is proposed to utilize the balance in providing a better water-supply for the town and an improved system of house conservancy.

Since the close of the year the provisions of the Act have been extended to the town of Ooloobariah in the district of Howrah. The town is situated at the head of the Orissa trunk road, and is the point of departure of large numbers of pilgrims to Pooree, who are taken down by water from Calcutta, and commence their land journey from that place. There are several bazars here, lining both sides of the trunk road, and on an average from 350 to 400 pilgrims per diem pass through the place at the various pilgrimage seasons, which extend over a great part of the year. Most, if not all, of these stop for the night in the lodging-houses in the bazars, the sanitation of which is reported to be very defective. The huts are low and damp, and are often dangerously crowded; there are no privies, and the banks of the canal and river are freely resorted to. To improve the condition of the town and to afford protection to pilgrims, Act IV (B.C.) of 1871 has been introduced with effect from 1st July last.

Proposals have also been made for the extension of the Act to the towns of Raneegunge in Burdwan and Danton and Gurbetta in the district of Midnapore, and are still under consideration of Government. These towns are situated on roads leading to Pooree, and large number of pilgrims pass through them on their way to the temple of Juggunnath.

118. *Audit of Municipal Accounts.*—In September 1881 the Examiner of Local Accounts having been provided with a proper staff for the purpose undertook the work of auditing the accounts of mofussil municipalities. During the latter half of the year under review he formally audited the accounts of 184 municipalities and unions in the Burdwan, Presidency, Rajshahye and Cooch Behar, Dacca, Chittagong, Patna, Bhagulpore, Orissa, and Chota Nagpore Divisions.

In the great majority of cases the accounts of these municipalities had not been previously audited, and in all such cases the preliminary audit extended over the accounts of the two, and, in some cases, the three, preceding years. In all cases the audit reports were forwarded with such remarks as the Accountant-General deemed necessary to the municipalities concerned through the District Magistrate. The accounts of the Howrah Municipality were audited every month, and those of the Burdwan Municipality every quarter.

119. A complete set of forms of account for the use of municipalities, together with instructions for using them, were prepared by the Examiner during the year and circulated to all Municipal Commissioners. These forms have been very generally adopted, and considerable simplicity and uniformity of practice has resulted from their use. Some municipalities, however, have objected to the forms, and the Municipality of Patna in particular has declined to adopt any of them. These cases are a small minority, and it is hoped that as the advantages of the forms become more apparent they will be universally adopted. The point will be considered in connection with the new Municipal Bill.

120. Arrangements are now being made for the extension of the system of local audit, and a system has been introduced by which the accounts of all municipalities will be audited at least once a year; those of the larger towns being audited once every quarter or once every half year. The total amount contributed by all municipalities in the province towards the cost of the Examiner's Office is Rs. 13,478.

121. *Municipal wants of the Province.*—The chief municipal wants of the Province are better drainage, improved conservancy arrangements, and a purer supply of water for drinking and other domestic purposes.

The following is a summary of the wants of the principal towns in Bengal:—

- | | |
|------------------------|---|
| 1. Burdwan ... | ... An improved water-supply; extension of the latrine system throughout the municipality; improvement in the drainage of some parts of the town; filling up of foul tanks; and the construction of a meat-market and a slaughter-house. |
| 2. Midnapore | ... The most pressing wants of this town are masonry drains; a survey of the town; more public latrines; more wells and tanks, and the improvement of old ones; and street-lighting. |
| 3. Hooghly & Chinsurah | Better drainage and water-supply; more latrines and better lighting and watering of roads; and a building for the municipal office. |
| 4. Serampore | ... Improved drainage; better roads; a good market; and a grazing ground for cattle. |
| 5. Utterparah | ... Repair of the slope of the Grand Trunk Road for so far as it borders on the river Hooghly. |
| 6. Howrah ... | ... Improved drainage; a better system of water-supply; and a tramway. |
| 7. Suburbs of Calcutta | ... Better drainage; a purer water-supply; better lighting of the streets; more public latrines; obliteration of foul tanks; and improvement of <i>bustees</i> . |
| 8. Kishnaghar | ... The improvement of the river Anjouna, and construction of drains. |
| 9. Santipore ... | ... Improved drainage; a Mahomedan burial-ground, and a stronger municipal establishment. The Commissioners have also placed under the head of the most pressing wants of the municipality increased pay to the teachers of the municipal English school. |

10. Ranaghat ... Drainage and roads are two principal wants of this town.
11. Jessore ... The crying want of this town is a supply of good drinking-water; next to this are a better system of drainage; the improvement of the river Bhyrabi, and a municipal market.
12. Rampore Beaulah ... The most pressing wants of this town are—(1) a thorough system of drainage; (2) more latrines and better conservancy; and (3) a municipal office in the centre of the town.
13. Darjeeling ... The chief wants here are better conservancy arrangements; a covered market-house, and the removal of huts from the native town and the building of good healthy quarters instead.
14. Dacca ... The filling up of the deep ditches or "gors" in the town; a better conservancy; a slaughter-house; widening of the existing narrow roads and construction of side-drains; a municipal office, and a fire-engine.
15. Chittagong ... Better drainage; an improved conservancy; and the filling up of foul ponds and cess-pools.
16. Comillah ... Better conservancy and a purer water-supply, and a new building for the charitable dispensary.
17. Patna ... The most urgent requirements of this municipality are improved drainage; wider roads; the paving of the narrow lanes; better conservancy, and a slaughter-house.
18. Gya ... The wants of this town are—(1) better drainage; (2) filling up of offensive hollows; (3) cleansing and improving the existing tanks and public wells; (4) means of flushing the masonry drains of the town (5) public urinals; and (6) watering of roads.
19. Arrah ... Improved drainage and a good system of night-soil conservancy.
20. Mozufferpore ... Improved drainage; macadamized roads; extension of street-lighting and street-watering.
21. Durbhunga ... More metalled roads; filling up of filthy tanks; increased number of carts for conservancy and street-watering; and a stronger conservancy establishment.
22. Chuprah ... The great wants of this town are pure water and improved conservancy; widening of the narrow streets and lanes; segregation of butchers, tanners, tile burners, and other people employed in offensive trades; slaughter-houses and burial-grounds out of town.
23. Monghyr ... Construction of better drains and removal of encroachments upon them, and watering of roads.
24. Bhagulpore ... The wants of this town are—(1) a pure water-supply; (2) drainage of a thickly-populated part of the town called Sujagunge; (3) additional latrines; (4) metalled roads on the south side of the railway; (5) a municipal market, and (6) street-lighting.
25. Purneah ... Improved drainage.
26. Pooroe ... The wants of this town are three—(1) means for the complete removal of night-soil; (2) improved drainage; and (3) a purer supply of water for domestic use.

122. *Legislative measures affecting municipalities in Bengal.*—During the year the Government of Bengal had in view certain measures of legislation affecting the municipal administration of the province. Since the close of the year these measures have been introduced in the Council of the Lieutenant-Governor for making laws and regulations.

123. The first is a Bill to amend and consolidate the law relating to municipalities. Its object is to modify and extend the present Act relating to municipalities in Bengal with the view of giving the people a larger share in the management of their own affairs. As the changes introduced are consider-

able, it has been thought more convenient to repeal the existing law, and to pass a revised and consolidated measure, than to introduce a merely amending Bill. The present Act relates to institutions of four different kinds, viz. municipalities of the first class, municipalities of the second class, unions, and stations. It is proposed to abolish these distinctions, and to have only one class of municipalities, which will embrace, besides the two classes of municipalities now existing, such unions as are sufficiently advanced to be entrusted with municipal responsibilities, and the two stations under the Act both of which can without difficulty be raised to the status of municipalities. The less advanced unions will be placed under the Local Boards, which it is intended to establish by a separate Act of the Legislature. The retention of Chapters III and IV of the present Act, which treat of unions and stations, will thus be rendered unnecessary. It is intended that the Municipal Commissioners shall, as a rule, be elected by the rate-payers, the Government reserving only a power to nominate one-third of the whole number of Commissioners. No *ex-officio* Commissioners will be appointed, and the existing limitation of the number of salaried officers of Government will be retained. Instead of the Commissioners retiring by rotation, as at present, it is proposed that the whole body of Commissioners, as well as the Chairman and Vice-Chairman shall remain in office for three years. The Chairman will be either appointed by Government or elected by the Commissioners; the Vice-Chairman will, as at present, be elected by the Commissioners, but the sanction of Government will no longer be required. Municipalities in the interior are no longer required to bear their own police charges, and Part V of the present Act, which relates to this subject, has been omitted from the new Bill. The powers of municipalities to adopt more advanced schemes of town conservancy and improvement have been greatly enlarged. Parts VI to X of the Bill, in its present form, contain provisions relating to such matters as water-supply, lighting, the construction and cleansing of latrines, and the establishment and regulation of markets; but as many of these provisions are inapplicable to the circumstances of an average mofussil municipality, it has been expressly declared that none of these parts shall be extended to any municipality except at the request of the Commissioners at a meeting specially convened for the purpose. It is anticipated that the Commissioners being now elected will only ask to be vested with such powers as the rate-payers may desire them to exercise, and as are suited to the requirements of the municipality.

124. The second measure is a Bill to authorize the making and to regulate the working of road tramways in Bengal. Proposals were received by this Government from local authorities for the construction of tramways at Howrah, Patna, and elsewhere, and it was found necessary, in order to give effect to these, to have an Act passed empowering the local Government to authorize promoters to construct tramways, to break up the roads for the purpose of laying the rails, to run cars upon them, to levy tolls upon passengers, and to do all acts that may be necessary for the efficient making and working of tramways with due regard to the public safety and convenience. The only Act on the subject of tramways in force in Bengal is Act I of 1880 of the Bengal Council, which is a special one for Calcutta, and is so framed that its provisions cannot be extended to other municipalities or places. It was therefore decided to draft a general Act, which will apply to all local authorities, whether in municipalities or in rural districts, in whom the charge of roads is vested. The Bill has been passed by the Legislative Council, and is now awaiting the sanction of the Governor-General in Council.

125. The third measure is a Bill for the general control of coolies in hill municipalities. The object of this Bill is to regulate the conditions under which certain coolies may work for hire, and be hired in hill municipalities where their labour supplies the only form of locomotive power ordinarily available. Numerous complaints were made by residents of Darjeeling of the misconduct and extortionate charges of *dandy* men and porters, and it was decided to bring them under a law similar to the Act for the regulation of hackney carriages and palankeens, by which, on the one hand, their charges will be limited to a certain tariff, and provision will be made for the punishment of misconduct, and, on the other, they will be secured the payment of such hire as they may earn. The Bill now awaits the assent of the Governor-General in Council.

126. *Conclusion.*—The reports from the Divisional Commissioners reviewing the working of municipalities in their respective divisions were received on the dates mentioned below—

- From the Commissioner of Rajshahye and Cooch Behar, on the 4th August 1882 and 2nd November 1882.
„ the Commissioner of Bhagulpore, on the 7th August 1882 and 10th November 1882.
„ the Commissioner of Patna, on the 17th August 1882 and 25th November 1882.
„ the Commissioner of Chittagong, on the 21st August 1882 and 5th December 1882.
„ the Commissioner of Chota Nagpore, on the 28th August 1882 and 2nd October 1882.
„ the Commissioner of Burdwan, on the 4th September 1882 and 20th November 1882.
„ the Commissioner of the Presidency Division, on the 29th November 1882 and 5th January 1883.
„ the Commissioner of Dacca, on the 13th December 1882.
„ the Commissioner of Orissa, on the 20th December 1882, but a reference had to be made to the Commissioner regarding the accounts of his division, and his reply was received on the 27th January 1883.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

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Statement showing the number of Carriages, Horses, and other Animals and Carts kept during the year 1881-82 in first class municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Number of four-wheel- wheeled by two horses	Number of four-wheel- wheeled by one horse or a pair of ponies,	Number of two-wheel- ed carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
1. Burdwan	89	61	54	103	137	.....	.....	0	1	Not stated.
2. Bhatnagar	"	86	86	84	46	.....	.....	1	1	714
3. Dhenai	594	15	88	406	Not stated in report. <i>Ditto.</i>	.....	.....	.....	527
4. Karmajore	715	.....	.....	.....	.....	Not stated.
5. Tatanpurah	0	608	71	453	.....	.....	.....	.....	.....	Bow-ended in Calcutta.
7. Suburban	708	2,244	163	2,065	2,761	.....	.....	1	.....	263
8. Kidhmacher	Not stated in report.	.....	.....	.....	.....	.....	.....
9. Santipore	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
10. Kuachat	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
11. Jesaree	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
12. Rampore Boulah	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
13. Darjeling	75	.....	.....	.....	.....	.....
14. Durca	248	.....	.....	.....	.....	.....	.....	.....	77
15. Chittagram	Not stated in report.	.....	.....	.....	.....	.....	.....
16. Comilla	Tax not in force.	.....	.....	.....	.....	.....	1,150*
17. Lataia	47	250	(3)	424	185	.....	.....	5	.....	812
18. Gya	318	.....	.....	.....	477	.....	.....	.....	.....
19. Arwah	Tax not in force.	.....	.....	.....	.....	.....	.....
20. Monuffepore	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
21. Darkhunag	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
22. Chapra	<i>Ditto.</i>	.....	.....	.....	.....	.....	.....
23. Monehyr	154	.....	.....	.....	333	.....	.....	.....	1,637
24. Bilgaipore	Not stated in report.	.....	.....	.....	.....	.....	.....
25. Pithrup	117	.....	.....	.....	515	.....	.....	.....	1,209
26. Poroo	Tax not in force.	.....	.....	.....	.....	.....	.....

* Including *ekkas*.

APPENDIX B.

Statement showing the strength of the Conservancy and Latrines Establishments employed during the year 1881-82 in first class municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Inspec- tors.	Overseers.	Amen- ities.	Jenadaris.	Industries.	Parks.	Shed colles.	Coolies.	Bhikshus.	Dongas.	Majors.	Carrers.	Wheelbarrow boys.	Solely cart- wags.	Metc's.	Number of houses, bullocks, &c.	Number of carts.	Wheewags.
1. Baidwan	2	..	..	..	4	140	24	..	..	28	10	..	..	5	17	5	..
2. Molunipore	16	..	..	..	43	..	..	..	..	13	..	..
3. Houghy and Chinnarah	12	12	..
4. Wannapora	1	..	4	..	..	..	136	..	..	64	1	..	..	..	..	20	..	..
5. Ullanarah	5	..	..	..	..	..	..	..	..
6. Houwh	4	..	..	..	19	1	156	..	..	578	1	..	..	..	5	1	..	..
7. Subhan of Calcutta	6	29	240	..	..	..	..	..	..	..	..	..	..	..
8. Kichnagar	1	..	..	..	..	..	..	..	..	..	..	..	..	..	18	..	..
9. Bait pore	12	..	..	..	1	12	..	..	..	5	5	..
10. Remadit
11. Jweser	11	..	..	..	70	..	..	..	..	5	4	..
12. Mamoo Boniah	8	..	..
13. Darjeeling
14. Duree	4	7	..	..	..	..	76	..	..	368	..	..	..	..	..	121	124	80
15. Quttang
16. Comilla	17	..	..	..	..	..	..	..	..
17. Gya	188	..	..	..	..	..	..	..	..	..	..	..
18. Gya
19. Arnah	4	..	..	..	..	22	..	..	..	32	15	..	..	1	94	30	..
20. Bhadrappore	30	..	..	..	12	..	..	..	..	30	23	..
21. Durbhanga	1	..	..	..	..	20	..	..	..	..	39	18	..
22. Chapra	80	..	..	..	13	15	..	..	..	21	31	..
23. Mondjyr	151	..	..	..	..	..	10	..
24. Bhagulpore	16	16	..
25. Purnea
26. Pooree	82	..	..	..	..	..	..	..	..	10	10	..

APPENDIX C.

Statement showing the number of schools situated within the first class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1881-82.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
				Rs.	
1. Burdwan ... ..	.....	.....	.....	.....	No grant was given by the municipality for this purpose during the year under report.
2. Midnapore	3	38	1,985	97	There were nine women teachers and 90 pupils under their instruction.
3. Hooghly and Chinsurah	7	16	3,102	50	Including girls' schools.
4. Serampore	3	12	1,453	360	Including one girls' school.
5. Titagarah	1	2	600	06	The figure in column 4 represents the number of pupils whose tuition fees were granted by the municipality. There are three girls' schools.
6. Howrah	6	18	365	1,021	Of these, eight are girls' schools with 379 pupils. The report of the Government of Bengal contains any information as to English schools, or other higher educational institutions. The information given refers only to primary schools.
7. Suburbs of Calcutta ... ..	.....	63	3,315	5,000	Of these, three are for girls, in which 80 pupils attend. The municipality does not contribute anything towards the maintenance of schools.
8. Kidnagar	1	6	613	Nil	The municipality actually supports one high class English school and runs another with a monthly grant of Rs. 30. The figure in column 4 represents the number of pupils in the municipal school. The students of the other schools are not in possession of the municipality.
9. Santipore	2	3	363	750	Including one girls' school with 21 pupils.
10. Ranaghat	1	2	320	201	One of these is a girls' school with 22 pupils. The report does not give any information about English schools.
11. Joypore ... ..	.....	4	13	120	No information is given about the number of pupils, not about English schools.
12. Rampore-Basulah ... ..	.....	3	.....	171	The information given in the report refers only to one school, which is supported by the municipality.
13. Darjeeling	1	.....	100	600	No contribution is made by the municipality towards education.
14. Darva ... ..	.....	10	2,951	.....	Including one girls' school. Number of pupils not stated in the report.
15. Chittagong	3	6	.....	210	This amount was paid to one school, but since the close of the year this has been discontinued.
16. Comilla ... ..	.....	.....	.....	30	There is a girls' school included in the number. The report gives no information about the number of pupils, not about English schools or other institutions.
17. Patna ... ..	.....	6	.....	1,380	
18. Ga	2	.....	618	400	
19. Arrah	1	104	1,433	.....	No contribution made by the municipality for education.
20. Mozafferpore	2	60	1,450	300	
21. Durbhanga	1	27	3,202	300	One of the vernacular schools is a medical school entirely maintained by the Durbhanga Raj, as also the English school.
22. Chupra ... ..	.....	62	.....	50	The report gives no detailed information on this subject.
23. Monghyr	1	17	1,111	709	There are two girls' schools included in the number with 32 pupils.
24. Bhagalpore	2	6	605	600	Among the number of vernacular schools are one girls' school with 36 pupils, one night school for the labouring classes attended by 30 men, and one music school attended by 20 students.
25. Purneah	2	4	.....	.....	No contribution was made by the municipality in 1881-82.
26. Pooree ... ..	.....	.....	.....	.....	No contribution was made by the municipality towards education.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1881-82.

FORMS Nos. I & II FOR CALCUTTA.

Statement showing the Income of the

1	2	3	4	5	6								7		
-OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual balance.	Total.
Calcutta	1	Calcutta	Act IV (H.C.) of 1870	401,671	2	2	4	7	17	57	17	57	Rs. 1,22,425	Rs. 17,60,165	Rs. 18,82,590

* Cash Store

† Closing balance of 1880-81
Opening balance of 1881-82

EXPLANATION
BALANCES OF LOAN ACCOUNT, &c., NOT

Drainage and water-supply loans ... { Cash ...
Store ...
Market Fund ...
Office Buildings ...
Jute Warehouse ...
Fire Brigade ...
Huckney Carriage Registration ...
Cart ...
Credit balance of Suspense and Advance account

FORM

Statement showing the Expenditure of the

1 NAME OF DISTRICT.	2 Serial number.	3 NAME OF MUNICIPALITY.	4 Balance from previous year.	5 Income during the year.	6 GENERAL ESTABLISHMENT.		7 PUBLIC SAFETY.			8 MEMORANDUM OF	
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, inclusive of cess (establishment, purchase of books, repair to outputs, &c.).	Fire (establishment, purchase of fire-escape, buckets, repairs, &c.).	Licensing (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, uniforms, &c., repairs to outputs, &c.).	Registration of births and deaths.	Buildings and other works (sanitation, drainage, &c.).
Calcutta	1	Calcutta	Rs. 18,69,010	Rs. 35,11,007	Rs. 1,61,796	Rs. 1,47,014	Rs. 25,145	Rs. 2,55,923	Rs. 3,12,007	Rs. 8,904	Rs. 1,300

Liabilities ... { Balance of loans ...
Deposits to be adjusted ...
Claims ... Advances recoverable

Calcutta Municipality during the year 1881-82.

8										9										10	20	21
OCTROI.										ASSESSED TAXES.												
a	b	c	d	e	f	g	h	i	j	Conservancy cess.				License on trades.				k	l	m		
										Arrears collecting for the previous year.	Collect in for current year.	Penalties.	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	

Rs. A. P.

2,50,792 8 7
9,52,791 8 11

Rs. A. P.

5,80,854 8 10
18,09,080 12 3
Difference 8,88,754 14 5

DIFFERENCE.

HOW IN THE ACCOUNT FOR 1880-81.

Rs. A. P.

1,09,618 11 3
2,49,070 12 7

6,80,906 7 9

7,802 8 3
6,700 15 8
8,422 11 4
11,583 1 4
10,511 10 1
10,300 8 8
12,724 2 3

Total 8,88,754 14 5

No. II.

Calcutta Municipality during the year 1881-82.

8										9												
PUBLIC HEALTH.										CONSERVANCY.												
a	b	c	d	e	f	g	h	i	j	Conservancy.												
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
65,323	87,200	2,402	5,77,880	50,083	2,47,294	9,97,947	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

LIABILITIES AND CLAIMS.

Rs. A. P.

1,25,67,270 8 8
1,25,67,270 8 8

Total 1,25,67,270 8 8
81,116 10 0

Net amount of debt 1,25,67,270 8 8

Rs. A. P.

1,44,14,777 8 0
80,42,000 10 4
1,25,67,270 8 8

FORM No. I

STATEMENTS OF INCOME

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR		
					a	b	c	d	e	f	g	h	Deposits	Actual balance	Total
DISTRICT	Serial number of Municipality	NAME OF MUNICIPALITY	Act under which constituted	Population within municipal limits	Ex-officio	Nominated	Elected	Total	Officials	Non-officials	Europeans	Natives			
BURDWAN DIVISION.															
...	1	Burdwan ...	Act V (B.C.) of 1876 ...	31,021	4	4	12	20	8	12	8	12	1,420	430	1,850
...	2	Midnapore ...	Ditto ...	33,924	5	18	...	23	10	13	8	15	...	816	616
...	3	Hoochly and Chinsurah ...	Ditto ...	31,391	5	16	...	21	5	16	5	10	100	11,352	11,352
...	4	Berampore ...	Ditto ...	27,820	5	6	...	11	7	15	10	12	...	3,303	3,303
...	5	Uttarpara ...	Ditto ...	5,976	8	12	...	20	0	11	6	14	...	577	577
...		Total ...	...	64,076	19	54	10	63	21	48	21	43	100	15,532	15,532
...	6	Howrah ...	Act V (B.C.) of 1876	103,730	5	24	...	29	6	23	15	14	300	9,600	10,029
...		Divnl. Total ...	...	237,737	53	80	12	135	43	90	52	83	1,840	26,156	28,036
PRESIDENCY DIVISION.															
...	7	Suburban ...	Act V (B.C.) of 1876	251,480	15	21	...	34	18	18	16	18	15,250	30,018	45,177
...	8	Krishnaghar ...	Ditto ...	27,118	4	3	15	22	8	12	6	17	...	5,812	5,812
...	9	Rantipore ...	Ditto ...	29,007	5	13	...	18	6	12	4	15	...	1,391	1,391
...	10	Bansgaht ...	Ditto ...	8,928	5	14	...	19	6	13	4	15	...	751	751
...		Total ...	...	65,443	14	20	12	59	29	39	13	40	...	7,667	7,667
...	11	Jessore ...	Act V (B.C.) of 1876	8,556	5	15	...	19	7	11	6	12	...	7,617	1,617
...		Divnl. Total ...	...	625,178	32	64	15	111	45	60	35	70	15,250	40,102	55,501
RAJSHAHY AND COOCH BHAR DIVISION.															
...	12	Rampore Baulah ...	Act V (B.C.) of 1876	16,223	6	10	...	16	4	12	8	8	...	4,701	4,701
...	13	Darjeling ...	Ditto ...	7,150	4	15	...	19	10	9	14	1	...	2,880	2,880
...		Divnl. Total ...	...	23,373	10	25	...	35	14	21	22	9	...	7,581	7,581
DACCA DIVISION.															
...	14	Dacca ...	Act V (B.C.) of 1876	80,216	3	15	...	18	7	0	6	10	...	44,610	44,610
CHITTAGONG DIVISION.															
...	15	Chittagong Town ...	Act V (B.C.) of 1876	20,673	2	18	...	20	5	15	9	11	...	6,790	6,790
...	16	Comilla ...	Ditto ...	13,303	5	15	...	19	6	18	8	11	...	1,022	1,022
...		Divnl. Total ...	...	33,976	7	33	...	39	11	23	17	22	...	7,812	7,812
PATNA DIVISION.															
...	17	Patna ...	Act V (B.C.) of 1876	173,251	4	27	...	31	11	29	8	25	31,740	8,291	38,040
...	18	Oya ...	Ditto ...	70,415	2	23	...	25	8	17	7	18	...	37,507	37,507
...	19	Arrah ...	Ditto ...	41,712	3	10	...	13	6	9	0	0	...	3,750	3,750
...	20	Moufferpore ...	Ditto ...	42,490	3	14	...	17	7	18	8	13	...	6,198	6,198
...	21	Darbhanga ...	Ditto ...	64,515	3	0	...	12	3	0	5	7	...	3,086	3,086
...	22	Chupra ...	Ditto ...	51,670	2	10	...	18	5	18	5	13	...	1,228	1,228
...		Divnl. Total ...	...	460,623	19	64	...	118	40	78	36	82	31,740	55,007	86,786
BHAGULPORE DIVISION.															
...	23	Munglity ...	Act V (B.C.) of 1876	58,933	3	17	...	20	6	15	11	9	...	16,801	16,801
...	24	Bhagulpore ...	Ditto ...	67,003	5	15	...	20	8	13	7	13	...	1,554	1,554
...	25	Purneah ...	Ditto ...	15,010	3	10	...	13	4	9	6	7	...	4,470	4,470
...		Divnl. Total ...	...	138,744	11	42	...	53	18	35	25	29	...	22,731	22,731
ORISSA DIVISION.															
...	26	Pooree ...	Act V (B.C.) of 1876	54,334	2	18	...	20	6	14	4	16	...	8,800	8,800
...		GRAND TOTAL ...	...	1,816,918	118	372	37	527	186	341	200	327	45,908	511,710	5,61,898

Form No. 1—Statement Showing the Income of Second

No. of District	Serial number of Municipality	NAME OF MUNICIPALITY	Act under which constituted	NUMBER OF MEMBERS OF COUNCIL										BALANCE IN HAND		AT THE END OF LAST YEAR
				a b c d e f g										a b		
				President	Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	Deputy Mayor	
BURDWAN DIVISION.																
1	1	Calcutta	Act V (B.C.) of 1876	3,043	5	13	18	5	13	4	14	153	8,800	8,848		
2	2	Calcutta	Act V (B.C.) of 1876	7,880	5	9	14	5	9	4	10	1,088	1,088			
3	3	Calcutta	Act V (B.C.) of 1876	5,686	5	9	14	5	9	4	10	1,088	1,088			
4	4	Ranagunge	Act V (B.C.) of 1876	9,460	5	9	14	5	9	4	10	1,088	1,088			
		Total		35,849	20	40	60	22	38	10	41	108	6,800	6,784		
5	5	Banarman	Act V (B.C.) of 1876	16,728	4	12	16	4	12	3	14	708	708			
6	6	Banarman	Act V (B.C.) of 1876	27,700	4	12	16	4	12	3	14	708	708			
		Total		40,428	8	24	32	8	24	6	28	1,416	1,416			
7	7	Boone	Act V (B.C.) of 1876	7,650	5	11	14	5	11	7	7	1,010	1,010			
8	8	Burman	Act V (B.C.) of 1876	6,082	5	11	14	5	11	7	7	748	748			
9	9	Burman	Act V (B.C.) of 1876	12,905	5	11	14	5	11	7	7	1,088	1,088			
10	10	Burman	Act V (B.C.) of 1876	14,944	5	11	14	5	11	7	7	1,088	1,088			
11	11	Burman	Act V (B.C.) of 1876	10,648	5	11	14	5	11	7	7	1,088	1,088			
12	12	Burman	Act V (B.C.) of 1876	4,084	5	11	14	5	11	7	7	748	748			
		Total		60,685	25	45	70	21	41	20	50	5,980	5,896			
13	13	Burman	Act V (B.C.) of 1876	6,717	5	11	14	5	11	7	7	748	748			
14	14	Burman	Act V (B.C.) of 1876	14,072	5	11	14	5	11	7	7	1,088	1,088			
15	15	Burman	Act V (B.C.) of 1876	10,000	5	11	14	5	11	7	7	1,088	1,088			
16	16	Burman	Act V (B.C.) of 1876	6,833	5	11	14	5	11	7	7	748	748			
		Total		37,632	25	45	70	21	41	20	50	5,770	5,770			
		Divl. Total		108,578	77	110	220	57	110	60	157	108	22,350	22,402		
PRESIDENCY DIVISION.																
17	17	Burman	Act V (B.C.) of 1876	24,127	5	20	25	5	20	1	21	2,576	2,576			
18	18	South Burman	Act V (B.C.) of 1876	17,883	5	11	14	5	11	7	7	1,088	1,088			
19	19	Burman	Act V (B.C.) of 1876	16,883	5	11	14	5	11	7	7	1,088	1,088			
20	20	Burman	Act V (B.C.) of 1876	4,341	5	11	14	5	11	7	7	748	748			
21	21	Burman	Act V (B.C.) of 1876	7,772	5	11	14	5	11	7	7	748	748			
22	22	South Burman	Act V (B.C.) of 1876	9,718	5	11	14	5	11	7	7	1,088	1,088			
23	23	North Burman	Act V (B.C.) of 1876	10,940	5	11	14	5	11	7	7	1,088	1,088			
24	24	South Burman	Act V (B.C.) of 1876	20,350	5	11	14	5								

[illegible]

[illegible]

MICHIGAN'S RESULTS										DISEASE				18				19				20				21			
Evolution Special Acts		Proceeds of land &c		Income from markets (to be for sale of value of)		On certain land sold (to be for sale of value of)		Municipal fines		Payments for maintenance of public buildings		Grant and from Pro- prietors in the Public		Sum of money received in public works		Total		DISEASE		18		19		20		21			
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		
719	11	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
841	39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
467	401	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
526	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,820	888	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	361	.....	292	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	361	.....	313	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	65	.....	225	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	857	.....	179	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
83	109	.....	43	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
548	353	.....	579	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
181	43	.....	329	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30	8	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	112	.....	4	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
116	817	.....	.....	613	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
317	15	.....	177	.....	.....																					

FORM NO. 1.—Statement showing the Income of Towns

No. of District.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR			
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Actual balance.	Municipal balance.	Total.
ORISSA DIVISION.																
...	90	Cuttack with Cantonment	Act V (B.C.) of 1876	43,229	10	15	...	25	9	16	13	12	1,007	5,540	7,213	
...	91	Kendrapara	Ditto	18,719	5	12	...	15	3	12	12	12	...	346	369	
...	92	Talpara	Ditto	11,248	1	12	...	13	8	10	1	12	...	827	827	
...		Total	...	73,201	16	39	...	53	15	38	14	36	1,007	6,313	7,908	
...	93	Balasore	Act V (B.C.) of 1876	20,805	5	13	...	18	6	10	4	12	...	1,778	...	
...		Divnl. Total	...	90,406	17	52	...	69	21	48	18	61	1,007	8,098	...	
CHOTA NAGPORE DIVISION.																
...	94	Hamaribagh	Act V (B.C.) of 1876	15,306	2	17	...	19	6	13	8	11	...	880	880	
...	95	Bohak	Ditto	7,546	2	7	...	10	4	6	4	5	...	128	128	
...	96	Chaitra	Ditto	11,560	2	14	...	16	8	11	1	10	...	1,204	1,204	
...		Total	...	34,412	7	38	...	45	18	30	13	26	...	2,092	2,092	
...	97	Ranchon	Act V (B.C.) of 1876	16,600	5	5	...	8	4	4	5	5	200	2,300	2,500	
...	98	Purulia	Ditto	8,192	4	13	...	17	5	9	4	13	...	680	680	
...	99	Chyghassa	Ditto	9,000	2	8	...	10	2	8	2	8	...	1,400	1,400	
...		Divnl. Total	...	33,792	11	61	...	34	21	21	12	26	200	7,380	7,380	
...		GRAND TOTAL	...	1,340,619	381	1,080	...	1,351	381	306	1,066	5,519	1,56,206	1,65,413	1,65,413	

Form No. 1.—Statement showing the Income of Districts

		9	10	11	12	13	14				15			
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total Income from taxation.
		Other taxes in detail (as many columns as may be necessary).												
Social number of Municipality.		Tax on persons according to circumstances and property.							Tax on rice-stalls (not included).					
		Rs.	Ms.	Pa.	Pa.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ORISSA DIVISION.														
90	Cuttack with Cantonment	16,938					2,387	1,006	11,687					33,028
	Kendrapara	3,527					148		52					3,677
	Tajpore	2,402					50		120					2,572
Total		22,867					2,585	1,006	11,859					38,180
91	Balasore	7,735							1,540	326				9,501
Divnl. Total		30,602					2,585	1,006	13,104	326				67,681
CHOTA NAGPORE DIVISION.														
92	Hazaribagh	4,138												4,138
	Rehah	2,001												2,001
	Chuttra	4,983												4,983
Total		11,122												11,122
93	Ranchee	5,447							105	320				5,872
94	Parulia	4,085						51	332					4,468
95	Chyabana	2,170												2,170
Divnl. Total		11,702						51	387	320				12,459
GRAND TOTAL		42,304					2,585	1,057	13,491	646				57,083

Municipalities in Bengal, during the year 1881-82.

16										17			18	19	20	21
MISCELLANEOUS RECEIPTS										DEBT.			Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 16, per head of population.
Destinations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of produce, &c.).	Conservancy and road rates, &c.	Proceeds of right-of-way, &c.	Municipal fines.	Payments for supplies and goods sold to individuals.	Grants-in-aid from Provincial or local funds.	Sanctions (rent of municipal lands, receipts for public gardens, &c.).	Total.	Loans.	Deposits (contracting, salaries unpaid, &c.).	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 16, per head of population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.
688	278	10	144	.....	.....	705	1,317	2,040	.....	.....	.....	34,974	42,187	0 11 10	0 12 11
.....	5	.....	32	.....	.....	.....	240	505	.....	.....	.....	3,792	3,947	0 8 6	0 8 9
.....	125	.....	.....	.....	.....	125	.....	.....	.....	2,791	3,076	0 8 9	0 8 11
558	270	10	230	.....	.....	706	1,407	3,334	.....	.....	.....	41,467	46,185	0 8 8	0 9 6
.....
.....	177	.....	.....	.....	230	443	.....	.....	.....	0,728	11,721	0 7 4	0 7 8
568	270	10	408	.....	.....	705	1,723	3,777	.....	.....	.....	61,220	60,183	0 8 4	0 9 0
.....
.....	502	44	474	.....	297	.....	529	1,810	.....	128	.....	8,070	8,066	0 6 4	0 6 8
.....	50	.....	330	.....	.....	802	.....	.....	.....	2,803	3,031	0 6 3	0 6 3
503	20	.....	50	.....	.....	.....	529	905	.....	.....	.....	5,825	7,762	0 6 6	0 7 10
.....
553	522	44	620	.....	587	.....	1,068	3,104	.....	123	.....	16,841	13,763	0 6 8	0 7 9
.....
.....	2,107	00	425	.....	.....	.....	1,211	4,180	.....	.....	400	10,509	13,180	0 6 2	0 10 10
.....
.....	1,201	2	205	.....	.....	.....	1,147	2,018	.....	.....	.....	7,536	8,192	0 6 7	0 10 0
.....
278	23	.....	.....	.....	273	574	.....	.....	.....	2,714	4,170	0 5 9	0 7 3
620	346	5,080	00	1,336	.....	597	.....	3,802	10,670	.....	122	400	27,739	45,313	0 6 7	0 9 6
10,008	1,107	15,008	1,201	10,284	8,128	22,241	80,160	1,25,043	.....	000	421	510	7,45,073	9,07,729	0 7 7	0 9 7

REMARKS.

FORM No 1.—Statement showing the Income

1	2	3	4	5	6								7		
OF DISTRICTS	Serial number of municipalities	NAME OF MUNICIPALITIES	Act under which constituted	Population on within municipal limits	NUMBER OF MEMBERS OF COUNCILS								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR		
					a	b	c	d	e	f	g	h	Deposits	Actual balance	Total
					Ex-officio	Non-officials	Elected	Total	Officials	Non-officials	Europeans	Natives			
BURDWAN DIVISION															
	1	Jajpore	Act V (B.C.) of 1878	1,325	1	5	6	1	5	6	6	6	200	200	
	2	Pandurbar	Idto	2,230	1	5	6	1	5	6	6	6	2,068	2,068	
	3	Banankhosh	Idto	16,360	1	5	6	1	5	6	6	6	2,760	2,760	
	4	Kotalpore	Idto	6,500	1	5	6	1	5	6	6	6	537	537	
	Total			31,415	4	20	24	4	20	24	24	24	7,103	7,103	
	5	Murga	Act V (B.C.) of 1876	1,703	1	5	5	5	5	5	5	5	73	73	
	6	Pandurbar	Idto	2,890	1	5	5	5	5	5	5	5	522	522	
	7	Jajpore	Idto	15,245	1	5	10	10	10	10	10	10	1,092	1,092	
	8	Bellary	Idto	8,520	1	5	5	5	5	5	5	5	351	351	
	9	Kowrigar	Idto	1,814	1	5	5	5	5	5	5	5	132	132	
	10	Bhuvanagar	Idto	14,047	1	5	14	14	14	14	14	14	517	517	
	11	Khanakot	Idto	7,125	1	5	6	6	6	6	6	6	1,026	1,026	
	Total			60,902	10	50	50	50	50	50	50	50	4,107	4,107	
	Divnl Total			92,350	4	70	70	70	70	70	70	70	11,302	11,302	
PRESIDENCY DIVISION															
	12	Itanagar	Act V (B.C.) of 1876	5,074	1	5	5	5	5	5	5	5	365	365	
	13	Chanda	Idto	8,874	1	5	5	5	5	5	5	5	404	404	
	14	Jagooly	Idto	1,045	1	5	5	5	5	5	5	5	251	251	
	Total			14,993	3	15	15	15	15	15	15	15	770	770	
	15	Kishupore	Act V (B.C.) of 1876	1,418	1	5	5	5	5	5	5	5	665	665	
	16	Kotchandpur	Idto	7,321	1	5	5	5	5	5	5	5	674	674	
	Total			8,739	2	10	10	10	10	10	10	10	1,339	1,339	
	17	Berhampore Cantonment Union	Act V (B.C.) of 1876	824	1	5	5	5	5	5	5	5	1,023	1,023	
	Grand Total			20,414	10	50	50	50	50	50	50	50	4,030	4,030	
MAHALE AND COCHIN BEHAR DIVISION															
	18	Jalpaigore	Act V (B.C.) of 1876	6,807	1	5	5	5	5	5	5	5	630	630	
DACCA DIVISION															
	19	Manekganj	Act V (B.C.) of 1876	11,851	1	5	5	5	5	5	5	5	1,070	1,070	
	20	Bowal	Idto	5,720	1	5	5	5	5	5	5	5	460	460	
	21	Bowal	Idto	13,760	1	5	5	5	5	5	5	5	874	874	
	22	Bakerganj	Idto	8,290	1	5	5	5	5	5	5	5	1,061	1,061	
	Total			39,621	4	20	20	20	20	20	20	20	2,465	2,465	
	23	Jangal	Act V (B.C.) of 1876	17,870	1	5	5	5	5	5	5	5	106	106	
	Divnl Total			67,416	5	25	25	25	25	25	25	25	3,708	3,708	
PATNA DIVISION															
	24	Bhogul	Act V (B.C.) of 1876	14,075	1	5	5	5	5	5	5	5	1,055	1,055	
	25	Munier	Idto	5,709	1	5	5	5	5	5	5	5	200	200	
	26	Durgam (Munimut)	Idto	22,740	1	5	5	5	5	5	5	5	4,180	4,180	
	27	Bahadurpore	Idto	8,420	1	5	5	5	5	5	5	5	1,070	1,070	
	28	Bahadurpore	Idto	8,424	1	5	5	5	5	5	5	5	1,013	1,013	
	29	Bahadurpore	Idto	10,010	1	5	5	5	5	5	5	5	1,477	1,477	
	30	Munier	Idto	10,010	1	5	5	5	5	5	5	5	4,065	4,065	
	31	Bahadurpore (Cantonment)	Idto	14,163	1	5	5	5	5	5	5	5	2,720	2,720	
	32	Nawadah	Idto	5,367	1	5	5	5	5	5	5	5	5,768	5,768	
	Total			90,954	12	60	60	60	60	60	60	60	30,235	30,235	
	33	Takari	Act V (B.C.) of 1876	8,178	1	5	5	5	5	5	5	5	3,003	3,003	
	34	Jamunagar	Idto	21,062	1	5	5	5	5	5	5	5	5,727	5,727	
	35	Jamunagar	Idto	8,162	1	5	5	5	5	5	5	5	804	804	
	36	Nawadah	Idto	6,018	1	5	5	5	5	5	5	5	314	314	
	37	Bahadurpore	Idto	4,493	1	5	5	5	5	5	5	5	200	200	
	38	Bahadurpore	Idto	1,433	1	5	5	5	5	5	5	5	304	304	
	39	Bahadurpore	Idto	2,438	1	5	5	5	5	5	5	5	265	265	
	40	Bahadurpore	Idto	5,475	1	5	5	5	5	5	5	5	805	805	
	41	Bahadurpore	Idto	8,107	1	5	5	5	5	5	5	5	1,300	1,300	
	Total			86,455	12	60	60	60	60	60	60	60	12,053	12,053	

FORM No. I.—Statement showing the *Expenses of Unions**

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population with a municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Off. Sec.	N. Sec.	Europeans.	Natives.			
PATNA DIVISION—continued.													Rs.	Rs.	Rs.
	44	Jehanabad ...	Act V (H.C.) of 1878 ...	3,400	1	5	...	6	1	5	...	6	...	454	454
	45	Chamari ...	Ditto ...	2,878	1	6	...	7	1	6	...	7	...	—71	—71
	46	Chand ...	Ditto ...	502	1	4	...	5	1	4	...	5	...	149	149
	47	Narauranga ...	Ditto ...	6,732	1	8	...	9	2	7	...	9	...	44	44
	48	Chynepore ...	Ditto ...	4,561	1	...	...	...	...	...	...	...	...	210	210
		Total ...	...	17,165	5	30	...	31	6	25	...	31	...	655	655
	49	Mohmar ...	Act V (H.C.) of 1878 ...	7,436	1	5	...	6	1	5	...	6	...	627	627
	50	Soetanarhar ...	Ditto ...	6,110	1	4	...	5	2	3	...	5	...	330	330
		Total ...	...	13,546	2	9	...	11	3	8	...	9	...	1,178	1,178
		Divnl. Total ...	...	211,221	7	161	...	164	9	160	...	168	...	84,403	84,403
BHAGALPORE DIVISION.															
	51	Kishoreganj ...	Act V (H.C.) of 1878 ...	6,000	1	11	...	12	1	11	...	12	...	892	892
	52	Raniganj ...	Ditto ...	5,078	1	4	...	5	1	4	...	5	...	1,116	1,116
		Divnl. Total ...	...	11,078	2	15	...	17	2	15	...	17	...	2,108	2,108
CHOTA NAGPORE DIVISION.															
	53	Lohardugga ...	Act V (H.C.) of 1878 ...	5,146	1	6	...	7	1	6	...	7	...	283	283
	54	Gayrah ...	Ditto ...	6,048	1	6	...	7	2	5	...	7	...	710	710
	55	Daltongunge ...	Ditto ...	7,587	1	5	...	6	3	3	...	6	...	161	161
		Total ...	...	18,781	3	17	...	20	6	14	...	16	...	1,154	1,154
	56	Rupnagar ...	Act V (H.C.) of 1878 ...	8,721	...	4	...	4	1	3	...	4	...	582	582
	57	Jharia ...	Ditto ...	4,127	1	8	...	9	1	8	...	9	...	330	330
	58	Manbazar ...	Ditto ...	2,659	...	3	...	3	1	2	...	3	...	207	207
		Total ...	...	15,507	1	15	...	16	2	13	...	16	...	1,040	1,040
		Divnl. Total ...	...	81,284	4	72	...	76	9	27	...	33	...	2,300	2,300
		GRAND TOTAL ...	...	427,863	19	372	...	391	34	357	...	4	...	88,425	88,425
														—71	—71

FORM No. I.—Statement showing the *Income of*

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Off. Sec.	N. Sec.	Europeans.	Natives.			
BHAGALPORE DIVISION													Rs.	Rs.	Rs.
	1	Jhalpa ...	Act V (H.C.) of 1878 ...	13,218	2	30	...	32	2	30	...	32	...	144	144
	2	Salaspur ...	Ditto ...	7,015	1	6	...	7	1	6	...	7	...	1,245	1,245
		Grand Total ...	...	20,233	3	36	...	39	3	36	...	39	...	1,489	1,489

Form No. 1.—Statement showing the Income of Unions.

[illegible]

FORM No. 1.—Statement showing the Income of

OF DISTRICT		SERIAL NUMBER OF MUNICI- PALITY	NAME OF MUNICIPALITY	VERGSED TAXES - continued.				OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).										Total income from taxation.
				Other taxes in detail (so many columns as may be necessary).	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Folls, &c.	Brick and lime kilns.	Coal tax.	Tax on shops.	Total.						
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
Pargannas	1	Jamnapur	...	...	15,328	291	121	...	91	...	...	...	...	14,826
	2	Sahabganje	...	...	3,223	123	560	...	18	400	...	85	516	4,583		
		Grand Total	...	...	17,140	414	680	...	77	450	85	500	15,352			

~~My first winter's paper~~ 1881-82--concluded.

[illegible]

PLATE 2

Stations in Bengal during the year 1881-82.

[illegible]

FORM No. 1 — Statement showing the Income of all

1	2	3	4	5	6								7			
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Actual Municipal	Actual	Total	
OF DISTRICT.	Serial number of Municipalities.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Executive.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Native.	Deposits.	municipal	Total.	
BURDWAY DIVISION.													Rs.	Rs.	Rs.	
...	Act V (R.C.) of 1870	87,511	24	44	12	80	30	00	27	83	1,072	9,938	10,611	
...	Ditto	84,017	30	65	...	104	30	54	28	05	...	6,712	6,712	
...	Ditto	102,103	40	118	10	168	44	121	40	126	100	24,100	24,360	
...	Ditto	105,736	5	24	...	29	6	23	15	14	300	9,600	10,020	
...	Ditto	71,908	12	44	...	56	14	42	5	82	...	9,180	9,180	
...	Ditto	7,650	5	11	...	16	5	0	7	7	...	1,010	1,010	
...	Divl Total	460,886	114	304	22	440	139	302	121	519	2,032	60,706	61,830	
FRESHFORD DIVISION.																
...	Act V (R.C.) of 1870	608,087	88	197	...	285	54	231	08	217	15,250	61,092	66,341	
...	Ditto	113,287	30	87	15	132	41	101	27	105	...	11,830	11,960	
...	Ditto	128,551	5	25	...	30	7	21	0	23	...	12,400	12,400	
...	Ditto	30,050	5	57	...	62	10	22	1	61	...	2,070	2,070	
...	Ditto	81,002	17	53	...	70	20	50	13	57	600	11,500	14,800	
...	Divl Total	750,162	145	417	15	577	132	415	115	402	16,750	83,977	85,136	
SHAWHAN AND COOLY BERRAR DIVISION.																
...	Act V (R.C.) of 1870	27,551	7	24	...	31	7	24	9	22	...	7,445	7,445	
...	Ditto	13,942	6	11	...	17	7	10	6	11	...	12,727	12,727	
...	Ditto	13,630	5	16	...	21	6	15	4	17	...	14,534	14,534	
...	Ditto	38,824	8	33	...	41	9	37	7	29	...	3,020	3,020	
...	Ditto	10,170	6	30	...	36	6	30	0	30	...	3,527	3,527	
...	Ditto	11,523	6	25	...	31	15	19	24	7	...	4,840	4,840	
...	Ditto	7,897	...	5	...	...	...	...	...	5	...	630	630	
...	Divl Total	122,047	38	104	...	107	47	120	55	111	...	47,023	47,023	
DALGA DIVISION.																
...	Act V (R.C.) of 1870	108,072	6	45	...	51	10	30	11	38	...	40,005	40,005	
...	Ditto	24,013	8	25	...	41	17	20	8	35	...	1,404	1,404	
...	Ditto	47,031	7	51	...	58	14	43	9	60	...	8,517	8,517	
...	Ditto	74,273	20	46	...	66	20	40	15	54	...	4,950	4,950	
...	Divl Total	253,400	41	100	...	116	67	100	43	103	...	60,000	60,000	
CHITTAGONG DIVISION.																
...	Act V (R.C.) of 1870	22,200	5	28	...	33	4	25	12	41	...	7,533	7,533	
...	Ditto	20,050	7	23	...	30	9	20	8	37	...	1,856	1,856	
...	Ditto	5,161	3	9	...	12	4	8	3	9	...	2,104	2,104	
...	Divl Total	60,874	15	50	...	75	17	53	23	81	...	11,123	11,123	
FAJSA DIVISION.																
...	Act V (R.C.) of 1870	330,832	7	110	...	126	15	111	0	117	31,740	27,747	59,480	
...	Ditto	126,570	3	77	...	80	8	71	7	72	...	46,000	46,000	
...	Ditto	132,011	21	89	...	110	23	87	13	77	...	6,620	6,620	
...	Ditto	87,623	8	30	...	44	14	30	11	33	...	8,150	8,150	
...	Ditto	88,118	10	24	...	34	11	23	9	25	...	5,017	5,017	
...	Ditto	27,040	6	36	...	42	12	30	11	31	...	8,174	8,174	
...	Ditto	20,030	4	20	...	24	7	17	9	16	...	1,031	1,031	
...	Divl Total	719,047	58	381	...	480	80	340	60	370	31,740	1,11,019	1,42,668	
BRAGOLPORE DIVISION.																
...	Act V (R.C.) of 1870	60,846	5	37	...	42	8	34	24	18	...	14,747	16,747	
...	Ditto	75,100	0	30	...	30	19	13	12	32	...	2,206	2,206	
...	Ditto	26,004	5	26	...	30	6	24	6	30	...	6,267	6,267	
...	Ditto	17,004	4	34	...	38	10	28	4	32	...	773	773	
...	Ditto	13,465	3	23	...	26	5	21	5	31	...	2,523	2,523	
...	Divl Total	182,460	28	156	...	166	46	116	69	107	3,000	20,908	23,908	
ORINA DIVISION.																
...	Act V (R.C.) of 1870	24,300	2	18	...	20	6	14	4	20	...	8,800	8,800	
...	Ditto	70,301	14	39	...	53	19	34	14	39	1,007	5,810	7,810	
...	Ditto	20,365	5	13	...	18	6	10	4	18	...	1,776	1,776	
...	Divl Total	114,966	19	70	...	91	27	58	22	67	1,007	16,906	18,906	
CHITTA NAGPORE DIVISION.																
...	Act V (R.C.) of 1870	34,523	7	28	...	45	15	30	13	39	...	3,022	3,022	
...	Ditto	34,317	6	33	...	39	10	18	6	35	300	8,850	9,150	
...	Ditto	30,080	5	29	...	33	11	22	4	30	...	1,775	1,775	
...	Ditto	6,000	2	6	...	10	2	8	3	8	...	1,480	1,480	
...	Divl Total	66,004	20	96	...	116	38	78	24	69	300	9,927	9,927	
GRAND TOTAL					8,006,020	471	1,700	87	2,306	604	1,084	685	1,778	54,657	4,50,690	4,56,157

of *Mentoparkies*, *Unions*, and *Stations in Bengal*, during the year 1881-82.

[illegible]**REMARKS**

Form No. 1—Statement showing the Income of all

1	2	3	4	5	6	7									
OF DISTRICT	Serial number of Municipality	NAME OF MUNICIPALITY	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Total.	
													Actual municipal balance.	Total.	
BURDWAY DIVISION															
		Act V (B.C.) of 1876	...	67,911	24	45	12	80	30	50	27	23	1,572	9,030	10,611
		Ditto	...	84,017	30	85	...	93	30	54	28	65	...	9,712	6,712
		Ditto	...	102,103	40	118	30	108	44	124	40	100	...	8,100	84,300
		Ditto	...	106,790	5	24	...	20	6	23	15	14	300	9,000	10,000
		Ditto	...	71,808	12	44	...	56	14	42	4	62	...	9,100	9,100
		Ditto	...	7,050	2	11	...	14	6	9	7	...	...	1,010	1,010
		Divnl Total	...	600,885	114	304	22	440	128	302	121	310	2,032	50,798	61,830
PRESIDENCY DIVISION															
		Act V (B.C.) of 1876	...	808,607	88	107	...	285	64	231	48	217	15,259	51,532	66,841
		Ditto	...	115,397	80	87	18	182	41	91	37	102	...	11,835	11,835
		Ditto	...	18,231	6	23	...	28	7	21	6	22	...	3,490	3,490
		Ditto	...	30,008	5	57	...	62	10	62	13	61	...	5,070	5,070
		Ditto	...	61,003	17	85	...	70	29	60	13	57	500	14,500	14,500
		Divnl Total	...	750,102	145	417	15	677	132	445	116	402	16,750	63,877	80,130
WHARFS AND COCK PIER DIVISION.															
		Act V (B.C.) of 1876	...	27,551	7	24	...	31	7	24	9	22	...	7,445	7,445
		Ditto	...	13,942	6	11	...	17	7	10	6	11	...	12,227	12,227
		Ditto	...	13,095	5	16	...	21	6	16	4	17	...	11,834	11,834
		Ditto	...	38,924	3	33	...	36	9	27	7	20	...	3,020	3,020
		Ditto	...	10,175	6	29	...	20	6	26	6	20	...	3,227	3,227
		Ditto	...	11,853	0	33	...	31	12	19	24	7	...	4,410	4,410
		Ditto	...	1,807	...	6	...	5	...	5	...	5	...	620	620
		Divnl Total	...	122,047	34	151	...	167	47	120	56	111	...	47,023	47,023
DACC DIVISION															
		Act V (B.C.) of 1876	...	163,972	6	43	...	49	10	59	11	38	...	40,085	40,085
		Ditto	...	26,018	8	35	...	43	17	26	8	30	...	1,104	1,104
		Ditto	...	47,051	7	71	...	78	14	64	14	49	...	8,227	8,227
		Ditto	...	74,273	20	46	...	66	26	50	15	51	...	4,960	4,960
		Divnl Total	...	255,000	41	195	...	236	67	169	43	103	...	60,095	60,095
CHITTAGONG DIVISION															
		Act V (B.C.) of 1876	...	25,200	8	28	...	33	8	25	15	21	...	7,033	7,033
		Ditto	...	20,500	7	32	...	29	9	20	8	21	...	1,940	1,940
		Ditto	...	5,164	3	0	...	12	4	8	3	9	...	2,104	2,104
		Divnl Total	...	60,374	15	50	...	74	21	53	25	51	...	11,123	11,123
PATNA DIVISION															
		Act V (B.C.) of 1876	...	306,842	7	110	...	126	15	111	9	117	31,748	37,747	50,498
		Ditto	...	166,970	2	77	...	79	4	74	7	72	...	40,590	40,590
		Ditto	...	132,011	21	69	...	90	23	67	15	77	...	9,620	9,620
		Ditto	...	67,025	6	30	...	34	14	30	11	33	...	1,707	1,707
		Ditto	...	86,113	10	24	...	34	11	23	9	20	...	5,017	5,017
		Ditto	...	77,089	6	30	...	42	12	30	11	31	...	9,174	9,174
		Ditto	...	20,039	4	20	...	24	7	17	9	18	...	1,621	1,621
		Divnl Total	...	610,047	58	381	...	485	90	340	60	370	31,740	111,610	143,008
BRAGTPORE DIVISION															
		Act V (B.C.) of 1876	...	60,246	5	37	...	42	8	34	24	18	...	18,747	18,747
		Ditto	...	75,100	9	25	...	34	10	10	12	23	...	8,378	8,378
		Ditto	...	26,994	5	28	...	30	6	24	6	24	...	6,267	6,267
		Ditto	...	12,054	4	24	...	28	10	18	6	22	...	772	772
		Ditto	...	12,866	5	23	...	28	5	21	8	21	3,000	2,825	6,825
		Divnl Total	...	195,200	30	155	...	160	44	118	53	107	3,000	29,688	35,688
ONRIA DIVISION															
		Act V (B.C.) of 1876	...	24,236	3	18	...	20	6	14	4	16	...	8,200	8,200
		Ditto	...	70,201	14	30	...	38	10	28	14	30	1,007	9,218	7,200
		Ditto	...	20,365	3	18	...	16	6	10	4	13	...	1,778	1,778
		Divnl Total	...	114,802	10	70	...	60	22	68	28	67	1,007	10,006	16,008
CHOTA NAGPORE DIVISION															
		Act V (B.C.) of 1876	...	34,502	7	28	...	46	15	30	12	23	...	2,928	2,928
		Ditto	...	34,507	6	28	...	36	10	26	8	23	...	3,500	3,500
		Ditto	...	25,000	5	28	...	53	11	22	4	23	...	1,895	1,895
		Ditto	...	6,006	3	8	...	10	3	8	3	8	...	1,486	1,486
		Divnl Total	...	65,004	30	90	...	116	39	79	24	58	...	3,208	3,208
		GRAND TOTAL	...	3,005,089	371	1,790	37	2,398	604	1,004	580	1,778	54,607	4,30,000	4,30,000

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

FORM No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9	10
NAME OF DISTRICT	SERIAL NUMBER	NAME OF MUNICIPALITY	Balance from previous year.	Income during the year.	OFFICIAL ESTABLISHMENT Office Establishment, Improvements, Honorary Magistrate's Establishment, &c.	GENERAL ESTABLISHMENT Collection of municipal taxes including octroi, establishment, purchase of equipment, purchase of material, repair to outposts, &c.	FIELD PARTY Fire (establishment, purchase of material, repair, &c.) Lighting (establishment, purchase of lamps, oil, repair, &c.) Police (establishment, purchase of clothing, harness, &c., repair to outposts, &c.) Registration of births and deaths.	Buildings and other works (erection of buildings, purchase of material, &c.)	
BIRSWAY DIVISION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A	1	Budwan	1,830	27,317	4,000	992	1,020	9,028	...
	2	M dupore	810	20,170	551	708	...	7,203	29
	3	Hortly and Chinsur	11,332	62,648	1,808	2,430	1,093	11,833	...
	4	Ooterymah	3,308	33,800	3,148	1,684	880	8,689	192
	5	Ooterymah	977	8,917	820	144	487	1,531	...
	6	Howrah	15,335	84,535	5,477	6,278	2,010	21,713	192
Divnl Total			38,008	4,08,540	20,399	11,415	5,397	55,150	281
PRESIDENCY DIVISION									
B	7	Suburban	46,177	5,38,183	33,929	18,000	33,807	70,180	1,836
	8	Kishinchar	5,513	21,188	1,900	1,082	...	5,790	433
	9	Chittagong	1,361	17,141	1,523	187	...	5,534	...
	10	Barisal	768	6,981	1,125	...	4	1,090	...
	11	Total	7,367	47,403	3,555	2,079	...	13,014	602
Divnl Total			1,617	15,787	618	775	128	2,038	408
WATTS AND COCHIN BEAR DIVISION.									
C	12	Ram or Baulah ..	4,701	13,470	1,789	1,380	810	3,028	...
	13	Dijauling	2,090	20,648	2,786	617	...	3,610	...
	14	Divnl Total	7,891	75,158	4,674	2,006	810	7,336	...
DAOGA DIVISION									
D	15	Chittagong town ..	44,610	1,15,622	5,141	5,408	1,408	17,377	...
	16	Divnl Total .. ..	...	...	...	...	...	...	...
CHITTAGONG DIVISION									
E	17	Chittagong town ..	6,799	25,935	1,025	310	...	4,405	1,725
	18	Divnl Total	1,025	10,718	685	310	...	3,121	...
	19	Divnl Total	7,824	62,847	1,604	620	...	6,527	1,738
PATNA DIVISION									
F	20	Patna	25,610	1,25,385	8,891	3,108	5,891	27,640	...
	21	Gaya	37,597	50,434	1,025	1,260	3,091	14,610	...
	22	Arrah	8,730	21,370	1,873	...	...	5,780	...
	23	Monroville	6,194	20,297	3,411	237	1,000	6,557	...
	24	Burhinga	3,632	37,090	740	1,130	831	7,979	...
	25	Chittagong	1,225	20,639	412	968	...	5,120	...
Divnl Total			86,766	3,03,875	18,103	7,283	11,102	71,110	104
BHAGLPORE DIVISION									
G	26	Monroville	10,001	31,821	1,820	1,408	491	7,730	18
	27	Bhagalpore	1,055	46,194	1,944	3,127	...	9,427	...
	28	Purneah	4,670	20,128	1,130	1,547	...	5,548	108
Divnl Total			22,726	1,00,843	3,900	5,876	491	22,498	13
ORISSA DIVISION									
H	29	Poor	8,880	15,048	1,340	807	...	5,808	...
	30	GRAND TOTAL ..	2,61,408	10,58,009	96,551	40,829	12,287	88,389	2,108

Expenditure during the year 1881-82

PUBLIC HEALTH									
e	d	c	f	g	h	CONCERNANCY.			i
Repairs (to market drains may do)	Maintenance of streets (including cost of equalisation of surface, &c.)	Vaccination (establishments)	Water works (establish- ment, repairs)	Road watering, (establish- ment, repairs, &c.)	Road cleaning, (establish- ment, repairs, &c.)	Establishment, repairs, &c. for the purchase of land for burying-places, &c.	Refuse, &c. if done or out-of-pocket.	Remissions of cess.	Prison, works (establish- ment, repairs)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
108	2,272	74	.....	1,830	5,071	.....	.....	.....	87
.....	600	140	135	.....	.....	5,004	.....	.....	787
.....	.....	188	.....	487	870	10,470	32	.....	1,885
120	1,353	120	.....	581	1,343	6,005	.....	.....	46
.....	96	17	.....	82	.....	.....	.....	.....	.....
120	1,430	325	.....	1,130	3,213	10,035	32	.....	1,531
.....	2,744	735	.....	7,761	47,174	75,322	99	.....	2,750
.....	7,053	1,374	125	10,331	84,484	1,06,487	120	.....	6,114
.....	3,775	2,501	.....	16,422	51,030	87,460	14,983	6,425	32,578
.....	902	4	.....	404	1,077	1,330	.....	.....	508
24	574	50	.....	.....	.....	1,272	.....	.....	.....
.....	450	.....	.....	.....	.....	894	.....	.....	.....
34	1,320	54	.....	464	2,005	2,602	.....	.....	598
.....	1,411	.....	.....	.....	.....	3,046	.....	.....	245
34	7,500	2,645	.....	16,880	36,035	93,614	14,983	0,423	70,424
.....	275	158	.....	623	1,335	1,398	.....	.....	840
.....	1,001	144	2,204	.....	1,739	8,223	.....	.....	3,111
.....	1,941	372	5,324	622	2,963	9,514	.....	.....	4,551
.....
.....	5,085	800	11,140	53	0,385	31,508	.....	.....	3,276
.....	1,100	154	.....	717	.....	4,710	.....	.....	1,388
.....	132	130	.....	.....	837	5,905	.....	.....	.....
.....	1,202	274	.....	717	837	8,605	.....	.....	1,208
.....
80	1,800	601	.....	2,825	12,043	1,077	142	.....	.....
545	1,401	26	.....	305	.....	13,229	.....	.....	32,378
.....	1,900	120	.....	390	4,100	.....	.....	.....	.....
400	3,002	130	.....	2,731	2,713	1,010	.....	.....	65
.....	.....	50	1,408	881	.....	2,770	3	.....	1,105
116	5,032	942	.....	813	.....	5,105	.....	.....	.....
1,440	11,308	1,380	1,400	8,641	18,000	25,765	144	.....	33,610
.....
408	4,460	281	.....	.....	1,300	0,470	.....	.....	137
50	603	97	.....	796	1,554	5,043	42	.....	.....
107	992	108	.....	.....	.....	2,730	32	.....	623
735	6,104	451	.....	760	2,734	14,842	64	.....	755
.....
.....	.....	.....	.....	.....	.....	608	.....	.....	2,507
4,800	39,008	6,006	16,114	35,300	1,25,385	2,00,083	15,31	6,425	84,000

REMARKS.

370 MAY 26, 1. - Statement of the

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH - con'd		PUBLIC INSTRUCTION	PUBLIC CONVENIENCE					Contribution to Local or Provincial Funds.	
			Other measures			Little Works						
			Markets and slaughter houses (establishment, meat, contingencies, etc.)	Public gardens (earth, labour, purchase of seeds, etc., or purchase of fuel, etc., etc.)		Establishment.	Construction and maintenance of roads	Other (new) works	Other repairs.	Survey of land.		Other charges (rent, awards, etc.)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
RURDWAN DIVISION.												
	1	Rurdwan	.....	.....	.....	200	10,150	.....	.....	.....	.....
	2	Mitnapore	.....	.....	77	674	2,500	.....	.....	.....	595
	3	Hongky and Chin	.....	.....	60	682	7,800	.....	.....	.....	637
	4	.....	.....	.....	300	.....	7,325	.....	925	.....	.....
	5	Ooterpah	.....	.....	98	.....	700	.....	28	.....	.....
		Total	.....	.....	506	682	18,891	.....	953	.....	637
	6	Howrah	515	.....	1,021	.....	.....	8,531	.....	.....	.....
		Divnl. Total	515	.....	2,524	1,408	24,490	8,531	953	.....	639
PRESIDENCY DIVISION.												
	7	Suburban	.....	.....	8,000	20,775	88,503	.....	.....	.....	4,050
	8	Brahmghur	.....	160	.....	1,104	7,429	.....	.....	.....	251
	9	.....	.....	305	701	872	2,007	.....	.....	.....	438
	10	.....	.....	.....	305	50	1,328	.....	137	.....	.....
		Total	.....	100	1,067	1,856	11,228	.....	157	.....	680
	11	Jessore	.....	80	165	371	1,807	.....	.....	.....	281
		Divnl. Total	.....	240	4,232	31,085	1,01,607	.....	157	.....	4,940
TEA AND COCOA BELT DIVISION.												
	12	Bamposh Bhamposh	.....	.....	171	600	4,168	.....	.....	.....	173
	13	.....	.....	.....	690	3,243	15,117	.....	.....	.....	.....
		Divnl. Total	.....	.....	271	3,843	19,285	.....	.....	.....	173
DALGA DIVISION												
	14	Dacca	.....	450	.....	144	18,187	2,254	.....	.....	823
CHITTAGONG DIVISION												
	15	Chittagong Town	.....	.....	240	541	4,432	.....	.....	.....	1,058
	16	Comilla	.....	.....	30	.....	5,049	.....	108	.....	491
		Divnl. Total	.....	.....	270	541	10,481	.....	108	.....	1,549
PAINA DIVISION												
	17	Paina	.....	2,438	2,158	240	18,028	51,508	.....	.....	700
	18	.....	.....	.....	400	.....	3,002	.....	.....	.....	1,147
	19	.....	.....	.....	.....	.....	2,331	.....	.....	.....	.....
	20	.....	.....	.....	300	610	7,157	.....	.....	.....	150
	21	.....	.....	.....	300	775	5,079	.....	.....	.....	319
	22	.....	.....	.....	60	.....	5,032	100	.....	.....	.....
		Divnl. Total	.....	2,438	2,295	1,631	41,039	51,508	320	.....	2,411
BHAGULPORE DIVISION												
	23	Monghyr	.....	144	220	618	2,405	7,315	.....	.....	726
	24	Bhagulpore	.....	.....	10	604	508	1,520	.....	.....	688
	25	Purnah	.....	.....	.....	.....	2,044	.....	2,100	.....	.....
		Divnl. Total	.....	1,732	887	1,246	6,958	10,280	2,108	.....	1,416
ORISSA DIVISION												
	26	Poore	.....	.....	.....	.....	5,688	.....	235	.....	405
		GRAND TOTAL	3,930	5,004	11,508	46,708	3,54,126	87,988	4,158	.....	19,723

7th 1881-82

[illegible]

Class Municipalities in Bengal during the year 1881-82.

[illegible]

FORM No II—Statement showing the Expenditure of Societies

		N		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10		10			
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Class Municipalities in Bengal during the year 1981-82.

11					12	14	15		
DDB:							BALANCE AT CLOSURE		
Loans, advances paid during the year.	Interest		Deposits (all paid attached to the year)	Advances (on account of deposit for the year)	Miscellaneous	Fund expenditure	Deposits	Actual minimum	Total.
	On account of last year.	On account of current year.							
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
.....	153	.....	284	.....	50	5,419	5,469
.....	219	.....	.....	531	121
.....	75	.....	.....	1,053	1,053
.....	103	.....	.....	3,307	3,307
.....	27,540	50	10,710	10,760
.....	298	7,419	.....	568	568
.....	143	3,072	.....	1,149	1,409
.....	441	11,301	.....	1,968	1,968
.....	55	4,201	.....	1,610	1,610
.....	3,320	.....	1,030	1,030
.....	772	5,125	.....	2,102	2,102
.....	213	3,008	.....	1,098	1,098
.....	174	2,231	.....	1,308	1,308
.....	130	1,053	.....	932	932
.....	1,306	16,141	.....	7,130	7,130
.....	30	2,062	.....	1,318	1,318
.....	113	11,596	.....	3,571	3,571
.....	129	6,213	110	463	773
.....	70	8,759	.....	460	460
.....	399	24,081	110	6,014	6,124
.....	152	.....	2,067	56,010	100	27,405	27,555
.....	1,307	25,010	.....	2,363	2,363
.....	1,713	25,496	.....	1,095	1,095
.....	115	4,280	.....	297	297
.....	225	6,729	.....	764	764
.....	142	3,556	.....	1,721	1,721
.....	220	3,304	.....	2,907	2,907
.....	378	2,590	.....	3,712	3,712
.....	610	19,345	.....	1,769	1,769
.....	472	9,052	.....	618	618
.....	635	7,363	.....	5,145	5,145
.....	360	8,570	.....	6,566	6,566
.....	334	6,100	.....	2,033	2,033
.....	251	2,251	.....	918	918
.....	263	6,411	.....	805	805
.....	322	3,071	.....	340	340
.....	8,174	1,31,023	.....	31,407	31,407
.....	3,013	.....	483	483
.....	110	4,671	.....	343	343
.....	161	3,290	13	41	31
.....	104	2,139	.....	610	610
.....	67	2,124	.....	530	530
.....	208	1,012	.....	201	201
.....	721	20,504	13	2,500	2,522
.....	39	3,714	.....	390	390
.....	38	2,304	.....	293	293
.....	101	3,477	.....	251	251
.....	31	1,714	.....	1,296	1,296
.....	61	1,728	.....	516	516
.....	271	15,301	.....	2,830	2,830
.....	17,597	88	9,317	9,413
.....	661	25,391	.....	7,395	7,395
.....	144	5,335	200	296	516
.....	8,862	30	544	574
.....	86	1,110	616	17,313	17,550
.....	60	10,576	620	53,848	54,477
.....	77,411	.....	12,088	12,088
.....	116	5,519	.....	4,551	4,551
.....	198	8,092	.....	1,300	1,300
.....	8,060	.....	3,018	3,018
.....	198	17,607	.....	4,327	4,327
.....	5,134	.....	1,800	1,800
.....	2,579	.....	8,184	8,184
.....	7,713	.....	4,143	4,143
.....	305	10,873	.....	9,772	9,772
.....	3,005	.....	3,109	3,109
.....	619	1,31,506	.....	37,805	37,805

FORM No II.—Statement showing the Expenditure of Second Class

TANK DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT		PUBLIC SAFETY				Registration of births and deaths.	Buildings and other works (schools, hospitals, houses, latrines, &c.)
					Office establishment, Inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, including clerks, messengers, book-keepers, money-lenders, repair to outposts, &c.)	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, latrines, &c., repairs to outposts, &c.)			
DACCA DIVISION.												
	55	Naraingunge	Rs. 3,366	Rs. 19,914	Rs. 337	Rs. 876			Rs. 154	Rs. 2,025		Rs. 408
	56	Furzedpore	828	6,495	130	593			8	1,538		
	57	Goulunda		2,092	83	407				969		
	58	Madadipore	1,006	3,761	67	336				1,001		
		Total	1,494	15,359	270	1,326			3	5,495		
	59	Burrial	877	13,252	915	680				2,391		606
	60	Nulhetty	1,750	1,653	29	321				497		7
	61	Jhalakati	250	2,108	16	284				507		13
		Total	2,776	16,993	960	1,303				3,445		618
	62	Nasirabad	907	10,688	293	1,050			54	1,236		588
	63	Mukhtarsaba	2,114	4,215	227	470				617		33
	64	Jamdpore	501	4,390	39	604				907	60	150
	65	Sherepore	656	3,100	32	416				373	35	100
	66	Kishorepore	307	3,282	83	413				806		100
	67	Badarpore	212	1,008	16	161				290		
		Total	4,603	29,778	778	3,060			54	5,010	105	853
		Divnl. Total	12,370	67,443	1,778	6,564			57	11,826	66	1,734
CHITTAGONG DIVISION.												
	68	Cox's Bazar	851	5,420	60	267				677		17
	69	Brahmanbaria	362	4,919	13	312				1,919		
	70	Nokholy	2,103	5,361	65	812				1,349		284
		Divnl. Total	3,316	15,699	138	1,091				3,955		249
PATNA DIVISION.												
	71	Barh	1,551	6,190	201	627				2,354		
	72	Dehri	2,017	10,408	1,062	865				6,073		900
		Total	4,161	22,551	1,263	1,070				8,927		900
	73	Jamdpore	1,432	1,688	144	252				702		85
	74	Wazir	1,102	6,863	233	454				1,299		100
	75	Thamraon	1,519	5,519	357	616				1,919		
	76	Sasaram	1,794	11,260	173	1,025				3,267		
	77	Bhuthoreh	555	2,181	16	284				605		21
		Total	6,618	39,553	1,012	2,667				6,404		144
	78	Hajipur	426	7,462	60	623				3,538		47
	79	Lalgunge	1,670	2,744	60	441				2,286		
		Total	1,779	10,246	120	964				5,818		47
	80	Rasoolah	623	1,616	816	289				1,611		
	81	Mothbari	1,314	5,413	547	917				1,821		308
		Total	1,961	7,788	703	906				2,032		308
	82	Revelpore	1,105	10,602	616	492				2,650		80
	83	Sowam	2,611	5,212	412	652				1,718		
		Total	7,140	18,229	1,068	1,644				4,368		80
	84	Mothbari	791	4,540	254	601				791		86
	85	Bottah	917	7,067	180	739				2,167		126
		Total	1,631	12,197	434	1,340				2,958		160
		Divnl. Total	22,500	97,307	4,540	7,501				23,304	160	1,818
BRAHMAPUTRA DIVISION.												
	86	Colong	1,564	3,190	216	297				810		60
	87	Rudra Bazar	440	6,769	84	600				2,073		133
	88	Old Mahab	884	2,131	60	608				684		
		Total	778	9,090	119	1,090				2,767		203
	89	Deochur	4,161	4,874	60	680				818		90
		Divnl. Total	6,088	37,964	678	1,817				4,174		203

Municipalities in Bengal during the year 1881-82—continued

[illegible]

REMARKS.

			9		10							11										
			PUBLIC HEALTH—roads		PUBLIC HEALTH—TOWN		PUBLIC CONVENIENCE															
			A		B																	
			Other resources																			
			Markets and slaughter houses (not including meat contingents)		Public works (such as purchase of land, repair of bullocks, &c.)		Contributions to schools		Public works					Other charges pending, &c.		Contribution to local or provincial funds						
									Establishment		Construction and maintenance of roads.		Other (new) works		Other repairs		Survey of land.					
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Dacca Division.					500				1,400				130						4 8			
70	65	Narsingganje			95				105												5	
	66	Furzedpore			16				210												11	
	68	Madaripore			105				1,241												35	
Total					316		351		4,901				65		501		417				111	
70	69	Burrial			80								65		501						4	
	70	Kulcherry			60										417						81	
	71	Jhalikali			198		351		5,001		65		1,004								11	
Total					44				3,703													
70	62	Narainbad			550				3,400												1	
	63	Muktabad			40				1,070												14	
	64	Jamshedi			180				900												17	
	65	Shorupore			243				305												17	
	66	Kishoreganje			67				200												17	
	67	Baizipore			243		970		5,251												117	
Divl. Total					218		1,800		351		18,176		65		1,139						3	
CHITTAGONG DIVISION																						
70	69	Cox's Bazar			130		32		681				285		171						46	
	70	Chandannagar			13		100						285		171						65	
	71	Chakraborty			83										171						11	
Divl. Total					186		512		601		285		193									
PATNA DIVISION																						
70	71	Barh			180				824				5								6	
	72	Barh			1,200				2,045				400								120	
	Total				1,380				3,819				405								800	
	73	Jamshedi			120		301		321		140										91	
	74	Barh			179		179		1,202												80	
	75	Barh			44				307		198		69								16	
Total					404		270		2,703		338		60								240	
70	76	Hajipur			7		61		1,240												10	
	77	Lohore			30				365												1	
	Total				7		101		1,614												500	
70	80	Barh			60		221		10		637										8	
	81	Barh			60		221		647												273	
	Total				60		221		647												273	
70	82	Barh			60		221		647												273	
	83	Barh			60		221		647												273	
	Total				60		221		647												273	
70	84	Barh			60		221		647												273	
	85	Barh			60		221		647												273	
	Total				60		221		647												273	
Divl. Total					645		3,001		630		18,763		338		478						1,644	
BHARUPORE DIVISION																						
70	86	Barh			150				797												64	
	87	Barh			45				1,190												10	
	88	Barh			30				101												182	
	Total				45				530												455	
	70	89	Barh			53				631												27
		Total				45				530												678

12					13		14		15		
DEPT.					BALANCE AT CLOSE OF YEAR.						
Locals, individuals paid during the year.	Interest.		Deposits (including attached certificates, etc.)	Advances (on account of departmental work, etc.)	Miscellaneous.	Total expenditures.	Deposits.	Actual municipal balance.	Total.		
	On account of last year.	On account of current year.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
*****	126 10	1 10	1 10	126 10	1 10	0.447	1 10	4.493	4.933		
*****	126 10	1 10	1 10	126 10	1 10	47	1 10	1.337	1.337		
*****	126 10	1 10	1 10	126 10	1 10	163	1 10	850	850		
*****	126 10	1 10	1 10	126 10	1 10	132	1 10	1,423	1,329		
*****	126 10	1 10	1 10	126 10	1 10	333	1 10	3,819	3,619		
*****	126 10	1 10	1 10	126 10	1 10	13,761	25	278	303		
*****	126 10	1 10	1 10	126 10	1 10	1,033	1 10	1,700	1,700		
*****	126 10	1 10	1 10	126 10	1 10	1,102	1 10	215	215		
*****	126 10	1 10	1 10	126 10	1 10	10,981	25	2,253	2,278		
*****	126 10	1 10	1 10	126 10	1 10	10,747	1 10	944	944		
*****	126 10	1 10	1 10	126 10	1 10	3,063	1 10	2,459	2,459		
*****	126 10	1 10	1 10	126 10	1 10	4,806	1 10	409	409		
*****	126 10	1 10	1 10	126 10	1 10	3,235	1 10	491	491		
*****	126 10	1 10	1 10	126 10	1 10	5,251	1 10	348	348		
*****	126 10	1 10	1 10	126 10	1 10	897	1 10	323	323		
*****	126 10	1 10	1 10	126 10	1 10	50	1 10	1,513	4,012		
*****	126 10	1 10	1 10	126 10	1 10	50	131	15,407	15,453		
*****	126 10	1 10	1 10	126 10	1 10	100	1 10	1,038	1,038		
*****	126 10	1 10	1 10	126 10	1 10	67	1 10	730	730		
*****	126 10	1 10	1 10	126 10	1 10	167	1 10	2,912	2,912		
*****	126 10	1 10	1 10	126 10	1 10	11,270	1 10	4,680	4,680		
*****	126 10	1 10	1 10	126 10	1 10	10	1 10	2,208	2,208		
*****	126 10	1 10	1 10	126 10	1 10	844	1 10	1,615	1,615		
*****	126 10	1 10	1 10	126 10	1 10	354	1 10	3,481	3,481		
*****	126 10	1 10	1 10	126 10	1 10	14	1 10	1,742	1,742		
*****	126 10	1 10	1 10	126 10	1 10	1,236	1 10	1,406	1,406		
*****	126 10	1 10	1 10	126 10	1 10	101	1 10	853	853		
*****	126 10	1 10	1 10	126 10	1 10	1,430	1 10	874	874		
*****	126 10	1 10	1 10	126 10	1 10	1,430	1 10	827	827		
*****	126 10	1 10	1 10	126 10	1 10	1,430	1 10	4,002	4,002		
*****	126 10	1 10	1 10	126 10	1 10	6,796	1 10	1,003	1,003		
*****	126 10	1 10	1 10	126 10	1 10	3,701	1 10	402	402		
*****	126 10	1 10	1 10	126 10	1 10	10,637	1 10	1,408	1,408		
*****	126 10	1 10	1 10	126 10	1 10	4,029	1 10	10	10		
*****	126 10	1 10	1 10	126 10	1 10	3,304	1				

FORM No II—Statement showing the Expenditure of Board C—

1	2	3	4	5	6	7	8	9	10	11	
DD DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment. In per cent, Honorary Assistants, establishment, &c.	Collection of enumerated taxes, including octroi (post office, purchase of books, &c.) and repair (to outposts, &c.)	Fire establishment. (those of the district, &c.)	Lubricants (established in purchase of lamps, repairs, &c.)	Police (establishment for value of clothing, &c., repairs to on posts, &c.)	Registration of births and deaths.	Buildings and other works (erection of buildings, houses, latrines, &c.)
ORISSA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	00	Outpost with Cantonment	7,315	34,974	663	1,957	...	...	6,407	...	708
	01	Kendrapara	545	3,705	...	631	...	...	135	...	896
	02	Jajpore	127	2,791	...	666	...	...	794	...	...
		Total	7,987	41,470	663	3,254	...	...	7,936	...	1,604
	03	Balasore	3,778	9,763	232	1,577	...	...	2,367	...	403
		Divul. Total	9,765	51,233	915	4,831	...	...	10,303	...	1,807
CHOTA NAGPORE DIVISION.											
	04	Hazarilugh	880	5,970	125	193	...	...	2,051	...	432
	05	Bela	138	2,533	45	111	...	...	1,577	...	...
	06	Chandrapur	1,094	5,975	140	838	...	...	1,656	140	...
		Total	2,112	14,478	310	1,142	...	...	5,284	180	432
	07	Ranchi	2,559	10,580	425	712	...	...	1,979	...	124
	08	Purnia	626	2,556	418	234	...	24	1,717	...	1,162
	09	Chhapra	1,650	2,744	57	230	...	...	639	...	302
		Divul. Total	7,953	37,799	1,305	2,998	...	24	6,165	140	2,618
		GRAND TOTAL	1,97,842	7,45,073	20,180	64,814	111	4,719	1,97,036	831	10,000

Public Health in Bengal during the year 1881-82—concluded.

PUBLIC HEALTH										
a	b	c	d	e	f	g	CONSERVANCY.			h
Revenue (to sanitary, dispensary, &c.)	Maintenance of medical establishments (including of medical stores, &c.)	Vaccination (establishments)	Water works (establishment for supply)	Road-watering (establishment, for horse carts, &c., &c.)	Road cleaning (establishment for sweeping and repair of roads, &c., &c.)	Establishment for purchase of lime, gravel, &c., &c.	Revenues, &c., of free or improvement lands.	Remissions of taxes.	Donations, &c., (establishment, &c., &c.)	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
107	618	279	701	502	.....	5,889	230	...	3,335	
...	350	...	...	24	...	278	...	...	114	
...	625	...	...	...	...	318	...	...	57	
107	1,005	279	701	606	...	6,556	230	...	5,350	
...	260	83	.....	...	...	1,001	...	...	...
...	
107	1,803	362	701	606	...	7,626	230	...	3,536	
...	
...	514	.....	...	...	1,537	.....	...	...	79	
...	...	...	...	...	478	...	...	...	17	
...	230	16	...	...	407	316	...	...	861	
...	748	16	...	...	2,512	316	...	...	167	
701	304	...	...	...	...	1,916	...	...	70	
216	130	...	...	...	207	1,212	...	...	210	
40	150	...	50	...	111	173	...	...	236	
1,019	1,842	16	50	...	2,020	3,617	...	...	1,443	
3,300	37,642	3,114	8,627	3,749	14,903	70,541	251	697	77,811	

FORM No. II—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11		
DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH— <i>consolid.</i>		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.	
			(Other measures.)	Markets and slaughter-houses (establishment, maintenance, contingencies, &c.)		Public gardens (establishment, maintenance, contingencies, purchase of bullocks, &c.)	Contributions to schools.	Public works.				
								Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of lands.	Other charges, rewards, &c.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORISSA DIVISION.												
...	80	Cuttack with Chanton-mout	29	134	120	1,506	3,972	...	...	30	930	2,461
...	91	Kendrapara	...	...	...	...	...	...	...	...	...	...
...	92	Jajpur	...	...	...	...	...	...	...	...	...	...
...		Total	59	134	120	1,506	4,723	...	...	25	1,019	2,461
...	93	Baharur	...	...	...	...	2,551	...	...	...	267	...
...		Divnl. Total	59	134	120	1,506	7,274	...	...	25	1,316	2,461
CHOTA NAGPUR DIVISION.												
...	94	Hazaribagh	325	...	...	...	907	127	...	...	170	70
...	95	Keonjhar	...	...	...	...	115	...	...	...	10	...
...	96	Chatra	...	...	180	70	490	...	...	...	10	...
...		Total	325	...	180	70	1,514	127	...	...	280	70
...	97	Ranchi	...	...	100	...	1,872	...	...	...	651	...
...	98	Purulia	...	...	...	...	273	...	...	...	...	...
...	99	Chitabana	...	...	...	...	...	34	716	...	40	...
...		Divnl. Total	...	...	240	70	3,063	161	716	...	851	70
GRAND TOTAL			1,350	580	1,340	6,230	12,261	4,516	4,122	103	10,630	3,568

Financial Statements on Bengal during the year 1881-82—concluded.

13					15	16	15			REMARKS
DEBT					Misc amounts	Total expenditure	BALANCE AT CLOSE OF YEAR			
Loans, interest paid during the year	Interest		Deposits (balance attached to treasuries &c.)	Advances (on account of departmental work, &c.)			Deposits	Actual municipal balance	Total	
	On account of last year	On account of current year								
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs		
					197	30 64 0	11 527	11 527		
					171	11 14	2 3	11 530		
						3 104	21 6	11 551		
					908	57 367	1 070	11 552		
					87 1	9 11	2 27	11 554		
					80 1	40 171	11 507	11 555		
			1 3		170	7 107	1 113	11 556		
14					170	7 300	410	11 557		
170		1 2					2 302	11 559		
20 1	20 1	11	1 3		140	1 777	4 181	11 560		
						8 783	28	6 138		
110					181	11 11	86	11 562		
						2 31	1 1 8	11 563		
8 1	30	1 1	1		9 1	24 409	207	10 47		
10 1	11 1	17	300	150	10 1 28	7 1 361	4 081	1 88 557		

FORM NO. II.—Statement showing the Expenditure

DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENTS.		PUBLIC SAFETY.				Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, &c.)
					Office establishment, Inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of account books, repairs to outposts, &c.)	Fire establishment, purchase of fire-engines, buckets, repairs, &c.	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.			
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BURDWAN DIVISION.												
{	1	Jaspore ...	200	150	.....	63	.....	.....	241	.....	.....	.....
	2	Patashair ...	2,084	1,930	.....	188	.....	.....	1,092	.....	.....	.....
	3	Sonamukhi ...	3,750	3,141	.....	310	.....	.....	1,717	.....	.....	.....
	4	Kotalpore ...	637	1,354	.....	30	.....	.....	630	.....	.....	.....
		Total ...	7,100	6,704	200	810	.....	.....	3,300	.....	.....	.....
{	5	Mugra ...	72	406	.....	12	.....	.....	385	.....	.....	.....
	6	Pandoh ...	852	1,300	.....	24	.....	.....	848	.....	.....	.....
	7	Jehanabad ...	1,662	2,190	.....	161	.....	.....	1,010	.....	.....	.....
	8	Bally ...	254	1,304	.....	118	.....	.....	650	.....	.....	.....
	9	Kewraung ...	132	302	.....	41	.....	.....	102	.....	.....	.....
	10	Syambazar ...	617	2,230	.....	105	.....	.....	1,122	.....	.....	.....
{	11	Kharakool ...	1,028	1,612	.....	121	.....	.....	616	.....	.....	.....
		Total ...	4,107	9,408	622	1,500	.....	.....	1,511	.....	.....	.....
		Divnl. Total ...	11,302	16,108	802	2,300	.....	.....	5,801	.....	.....	.....
PRESIDENCY DIVISION.												
{	12	Itenda ...	365	1,564	.....	158	.....	.....	824	.....	.....	.....
	13	Chagadah Jagudy ...	408	3,038	.....	184	.....	.....	1,001	.....	.....	32
	14	Total ...	770	3,068	244	641	.....	.....	1,723	.....	.....	32
{	15	Keshupore ...	106	701	.....	24	.....	.....	485	.....	.....	.....
	16	Kotechandpore ...	878	2,331	.....	00	.....	.....	1,263	.....	.....	.....
		Total ...	1,073	3,005	81	377	.....	.....	2,000	.....	.....	.....
{	17	Berhampore Cantonment ...	1,031	1,800	.....	48	.....	.....	625	.....	.....	.....
		Divnl. Total ...	4,030	10,207	424	1,124	.....	.....	5,370	.....	.....	38
ARUNACHAL AND COCHIN BEHAR DIVISION.												
{	18	Jalpiore ...	630	8,060	.....	158	.....	.....	1,011	.....	.....	.....
DACCA DIVISION.												
{	19	Manickgunge ...	1,070	4,205	.....	512	.....	.....	2,800	.....	.....	.....
	20	Bowral ...	466	1,162	.....	15	.....	.....	678	.....	.....	.....
	21	Purupore ...	871	2,255	.....	33	.....	.....	1,408	.....	.....	.....
	22	Buckergunge ...	1,001	2,475	.....	54	.....	.....	160	.....	.....	60
		Total ...	2,331	6,902	642	942	.....	.....	2,900	.....	.....	60
{	23	Tangal ...	190	3,077	.....	28	.....	.....	1,042	.....	.....	.....
		Divnl. Total ...	3,700	15,903	642	1,381	.....	.....	7,790	.....	.....	60
PATNA DIVISION.												
{	24	Khasaul ...	1,808	2,423	.....	308	.....	.....	1,358	.....	.....	.....
	25	Munir ...	200	1,567	.....	225	.....	.....	951	.....	.....	18
	26	Dinapore (municipal) ...	4,189	6,730	.....	408	.....	.....	4,901	.....	.....	.....
	27	Kotechandpore ...	1,202	1,734	.....	24	.....	.....	938	.....	.....	.....
	28	Hyattpore ...	1,312	1,311	.....	30	.....	.....	708	.....	.....	.....
	29	Futwa ...	1,477	3,042	.....	81	.....	.....	1,763	.....	.....	.....
	30	Stankush ...	6,406	3,010	.....	04	.....	.....	1,723	.....	.....	.....
	31	Dinapore (cantonment) ...	2,720	14,067	.....	6-7	.....	.....	4,300	.....	.....	.....
	32	Nawadah ...	2,725	1,794	.....	20	.....	.....	555	.....	.....	.....
		Total ...	20,253	37,600	102	2,708	.....	.....	16,053	.....	.....	18
{	33	Tekari ...	2,102	3,410	.....	8	.....	230	1,617	.....	.....	.....
	34	Doodnagar ...	2,7-7	2,231	.....	5	.....	.....	1,380	.....	.....	.....
	35	Jehanabad ...	608	1,200	.....	117	.....	.....	453	.....	.....	78
	36	Nawadah ...	849	957	.....	5	.....	.....	455	.....	.....	91
	37	Rinawa ...	1,114	1,421	.....	5	.....	.....	740	.....	.....	.....
	38	Bedewi ...	630	937	.....	8	.....	.....	868	.....	.....	.....
	39	Sherghatty ...	808	1,222	.....	5	.....	.....	1,047	.....	.....	.....
	40	Futhehpore ...	808	610	.....	.....	.....	.....	336	.....	.....	.....
	41	Ayranabad ...	808	797	.....	.....	.....	.....	411	.....	.....	66
	42	Olurah ...	619	531	.....	5	.....	.....	308	.....	.....	.....
	43	Nobinagar ...	1,206	607	.....	5	.....	.....	806	.....	.....	.....
		Total ...	12,063	14,464	60	1,906	.....	230	7,712	.....	250	.....

in Bengal during the year 1881-82.

[illegible]

REMARKS.

FORM NO. II.—Statement showing the *Expenditure of*

3	5	4	5	6		7					
Serial number	NAME OF MUNICIPALITY.	Balance from previous year	Income during the year	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				a	b
				Office establishment, lamp-repair, fire-engine, &c.	Collection of municipal taxes, purchase of accounts, &c., repairs to outposts, &c.	Fire establishment, purchase of accounts, &c., repairs, &c.	Lighthouse establishment, purchase of lamps, oil, repairs, &c.	Police establishment, purchase of accounts, &c., repairs to outposts, &c.			
PATNA DIVISION—contd.											
44	Jehanabad	174	173	83	85	.....	.....	.....	91	.....	.....
45	Chhapra	11	11	.....	3	.....	.....	.....	65	.....	.....
46	Chhapra	11	11	.....	3	.....	.....	.....	16	.....	.....
47	Nawanganj	44	111	60	236	.....	.....	.....	125	.....	.....
48	Chhapra	210	142	.....	39	.....	.....	.....	.....	.....	.....
Total		832	2,410	92	551	.....	.....	.....	1,240	.....	.....
		-71									
49	Mohar	837	1,740	.....	204	.....	.....	.....	838	.....	.....
50	Mohar	380	1,562	71	185	.....	.....	.....	160	.....	.....
Total		1,177	2,742	71	437	.....	.....	.....	1,248	.....	.....
Divl. Total		34,403	65,425	405	5,344	.....	.....	230	20,806	220	15
		-71									
AGRA DIVISION.											
51	Kishanganj	952	3,527	.....	307	.....	.....	.....	2,794	.....	.....
52	Kishanganj	1,110	1,122	.....	139	.....	.....	.....	776	.....	.....
Divl. Total		2,108	4,629	.....	432	.....	.....	.....	2,770	.....	.....
BAGPUR DIVISION.											
53	Lohardiga	284	1,067	83	141	.....	.....	.....	453	.....	.....
54	Gurwah	710	2,220	.....	412	.....	.....	.....	574	.....	.....
55	Bhatnagar	161	2,182	.....	222	.....	.....	.....	.....	.....	.....
Total		1,155	5,509	83	875	.....	.....	.....	1,094	.....	471
56	Bhatnagar	232	1,817	42	111	.....	.....	12	764	.....	383
57	Bhatnagar	240	1,020	12	196	.....	.....	.....	467	.....	89
58	Bhatnagar	207	131	3	31	.....	.....	.....	28	.....	.....
Total		1,040	3,168	87	434	.....	.....	12	1,268	.....	463
Divl. Total		2,209	8,998	179	1,133	.....	.....	12	2,669	.....	923
GRAND TOTAL		68,128	1,12,309	2,501	12,282	.....	.....	212	63,389	220	1,020
		71									

FORM NO. II.—Statement showing the *Expenditure of*

3		4	5	6		7							
TRACT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.						
					Office establishment, lamp-repair, fire-engine, &c.	Collection of municipal taxes, purchase of accounts, &c., repairs to outposts, &c.	Fire establishment, purchase of accounts, &c., repairs, &c.	Lighthouse establishment, purchase of lamps, oil, repairs, &c.	Police establishment, purchase of accounts, &c., repairs to outposts, &c.	a	b		
										Registration of births and deaths.	Buildings and other works (erection of a slaughter-house, latrine, &c.)		
BAGALPORE DIVISION.													
...	1	Jamalspore	Rs. 140	Rs. 15,713	Rs. 605	Rs. 103	.....	.....	Rs. 2,436	.....	Rs. 80
Pargana	2	Sahilgunge	1,842	7,926	700	733	.....	45	860	.....	.....
		Divl. Total	1,488	22,229	1,405	866	.....	45	2,616	.....	80

Union in Bengal during the year 1881-82—continued

PUBLIC HEALTH.									
Reagents (to market, dispensary, &c.).	Maintenance of medical establishments (purchase of medicines, &c.).	Vaccination (establishments).	Water-works (establishments, repairs).	Road-watering (establishments, repairs, &c.).	Road cleaning (establishments, repairs, &c.).	Establishment, repairs, purchase of carts, &c. (including night-soil, &c.).	Refunds, &c., of fines or over-assessments.	Remissions of rent.	Dominion works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	65	.....	.....	.....	104	.....	.....	.....
.....	55	.....	.....	.....	.....	212	.....	.....	.....
.....	58	49	.....	.....	.....	329	.....	.....	.....
.....	49	.....	.....	.....	.....	111	.....	.....	136
.....	.....	50	.....	153	.....	138	.....	.....	45
.....	48	46	.....	93	.....	276	.....	.....	105
.....	428	271	.....	254	310	16,094	.....	.....	244
.....	107	.....	.....	.....	.....	93	.....	.....	.....
.....	107	.....	.....	.....	.....	129	.....	.....	.....
10	.....	.....	.....	.....	.....	104	.....	.....	10
.....	.....	56	.....	.....	.....	401	.....	.....	.....
.....	.....	.....	.....	.....	.....	538	.....	.....	.....
10	.....	56	.....	.....	.....	1,178	.....	.....	10
.....	.....	.....	.....	.....	.....	125	.....	.....	.....
.....	.....	.....	.....	.....	.....	322	.....	.....	.....
.....	.....	.....	.....	.....	.....	87	.....	.....	.....
.....	.....	.....	.....	.....	.....	533	.....	.....	.....
10	.....	56	.....	.....	.....	1,711	.....	.....	40
10	708	327	1,120	348	1,224	14,307	.....	.....	1,716

Stations in Bengal during the year 1881-82.

PUBLIC HEALTH.									
Reagents (to market, dispensary, &c.).	Maintenance of medical establishments (purchase of medicines, &c.).	Vaccination (establishments).	Water-works (establishments, repairs).	Road-watering (establishments, repairs, &c.).	Road cleaning (establishments, repairs, &c.).	Establishment, repairs, purchase of carts, &c. (including night-soil, &c.).	Refunds, &c., of fines or over-assessments.	Remissions of rent.	Dominion works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	182	53	.....	178	906	5,201	.....	.....	.....
376	43	.....	188	.....	.....	1,002	.....	.....	.....
376	226	56	188	173	906	6,968	.....	.....	.....

FORM No II.—Statement showing the Expenditure

Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—		PUBLIC INSTRUCTION	PUBLIC CONVENIENCE							Contribution to Local or Provincial Funds.
		Other means			Construction to S. L. Co.	Establishment	Public works					
		Markets and slaughter houses, etc.	Public buildings, etc.				Construction and maintenance of roads	Other (new) works	Other repairs	Survey of lands	Other charges (grants, rewards, &c.)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PATNA DIVISION—contd.												
44	Jehanabad	...	...	...	...	...	218	...	...	...	...
45	Chauri	...	...	...	...	...	...	...	...	...	...
46	Chand	...	...	...	...	...	60	...	...	...	...
47	Nawanganj	...	...	...	...	...	...	...	...	...	...
48	Chynapore	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	263	...	...	...	...
49	Mohar	...	...	...	...	...	...	...	...	...	...
50	Neotamrahe	...	...	...	...	...	212	95	...	...	60 51
Total		...	...	...	...	...	212	95	...	...	117
Divnl. Total		1,015	...	...	...	138	475	95	...	...	3,391
SHAHJHUPUR DIVISION.												
51	Kishengunge	...	...	...	...	100	...	...	...	...	...
52	Kanungua	...	...	...	...	154	...	...	...	...	10
Divnl. Total		...	...	...	...	254	...	...	...	...	10
NAOGONJ DIVISION												
53	Chandur	...	...	...	...	...	...	25	...	...	...
54	Chandur	...	...	...	...	...	...	501 50	...	...	...
55	Daltongunge	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	576	...	...	...
56	Barhmathpur	...	...	144 76	...	...	...	...	...	...	...
57	Barhmathpur	...	...	...	...	...	...	...	...	...	...
58	Barhmathpur	...	...	...	...	...	...	...	...	...	...
Total		...	...	219	...	...	...	...	...	...	...
Divnl. Total		...	...	219	15	...	...	370	...	...	...
GRAND TOTAL		111	...	914	10	6,772	5,145	671	104	670	8,806	

FORM No. II.—Statement showing the Expenditure of

		9	10	11					
Serial number	NAME OF MUNICIPALITY	PUBLIC HEALTH	PUBLIC INSTRUCTION	PUBLIC CONVENIENCE	Contribution to Local or Provincial Funds				
		(H) PROVISIONS	Contributions to schools.	Public works.		Other charges (grants, rewards, &c.)			
		Markets and slaughter houses, etc.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SHAHJHUPUR DIVISION									
1	Jamsilpur			195	2,542	40			
2	Bahilganj		22				2,000		
	Divl. Total		22	195	2,542	40	2,000		

Unions in Bengal during the year 1881-82—concluded

13					13	14	15			REMARKS.
DEBIT					Miscellaneous	Total expenditure	BALANCE AT CLOSE OF YEAR.			
Loans, instalments paid during the year	On account of last year	On account of current year	Deposits if attached certificate attached	Advances on a loan account with &			Actual municipal balance	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	3	375	.....	254	254	
.....	827	.....	—	—
.....	1	70	.....	85	85	
.....	1,088	.....	156	156	
.....	2	217	.....	135	135	
.....	6	2,597	.....	679	679	
.....	1,501	.....	576	576	
.....	1,378	.....	340	340	
.....	2,879	.....	1,036	1,036	
.....	1,188	53,060	.....	36,707	36,707	
.....	26	2,784	.....	1,703	1,703	
.....	22	1,119	.....	1,126	1,126	
.....	80	8,873	.....	2,801	2,801	
.....	2	97	.....	363	363	
.....	2,580	.....	305	305	
.....	1,259	2,199	.....	149	149	
.....	50	1,241	.....	907	907	
.....	14	1,562	.....	707	707	
.....	40	1,340	.....	410	410	
.....	5	150	.....	290	290	
.....	68	3,072	.....	1,437	1,437	
.....	50	1,500	.....	2,314	2,314	
.....	4,258	1,11,703	.....	60,033	60,033	

Stations in Bengal during the year 1881-82.

13					13	14	15			REMARKS.
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			
Loans, instalments paid during the year.	Interest		Paid to (includes attached, contractors, &c.).	Advance for account of departmental works (&c.).			Deposits.	Actual municipal balance.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.		Rs.
00000	00000	00000	000	00000	1,703	10,020	00000	820	350	
00000	00000	00000	00000	00000	00000	0,770	00000	1,502	1,502	
00000	00000	00000	00000	00000	1,703	21,704	00000	1,901	1,901	

FORM NO II.—Abstract Statement showing the Expenditure of all classes of

1	2	3	4	5	6		7		10	11
					GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			
OF	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, inspection, recovery, illustration, &c.	Collection of municipal taxes, including octroi, establishment of municipal works, purchase of land, &c.	Fire (establishment, purchase of apparatus, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of apparatus, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (houses, latrines, &c.).
TRUST.	Serial number.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.										
1	1	10,611	86,831	5,896	3,065	...	2,192	16,878	...	81
2	2	6,212	107,571	1,071	1,835	...	10	14,181	30	301
3	3	21,290	8,018	7,070	...	...	3,817	36,153	355	1,798
4	4	10,629	18,208	5,277	4,387	...	30,401	35,012	...	18
5	5	9,000	18,110	1,088	1,214	...	...	8,180	...	417
6	6	1,010	600	...	...	...	...	1,366	...	...
	Divnl. Total	61,830	5,10,422	35,897	18,689	4,471	37,210	1,21,038	413	2,625
PRESIDENCY DIVISION.										
7	7	69,341	6,28,840	38,304	25,438	10,000	35,407	1,31,333	1,479	724
8	8	11,836	70,611	5,620	5,110	...	4	25,076	432	402
9	9	3,100	15,509	608	1,155	...	124	4,108	...	460
10	10	2,079	300	...	1,914	...	112	4,880	...	...
11	11	14,836	60,611	3,762	4,137	...	3,420	20,421	60	841
	Divnl. Total	100,186	8,10,064	48,580	37,652	10,900	38,471	1,79,159	1,071	2,121
RAJSHAH AND COCHIN HEMAR DIVISION.										
12	12	7,545	22,412	2,484	1,871	...	414	5,511	...	671
13	13	12,727	76,772	5,765	5,765	...	...	9,250	...	86
14	14	11,831	15,811	1,453	621	...	120	2,321	...	...
15	15	3,630	18,271	141	2,474	...	...	4,204	...	...
16	16	3,527	8,129	160	350	...	...	2,771	...	...
17	17	1,810	61,627	3,850	1,850	...	...	1,908	...	4,476
18	18	630	3,040	298	156	...	...	1,011	...	...
	Divnl. Total	47,629	2,07,755	8,624	9,921	...	630	23,807	...	6,236
DAKSHIN DIVISION.										
19	19	19,083	1,36,002	5,560	6,284	...	1,762	23,171	...	465
20	20	1,104	13,528	370	1,320	...	...	3,008	...	...
21	21	2,257	22,225	402	2,745	...	...	6,551	...	508
22	22	1,880	30,145	804	3,408	...	55	6,952	16	835
	Divnl. Total	24,904	1,01,870	7,534	13,753	...	1,762	39,685	36	1,804
CHITTAGONG DIVISION.										
23	23	7,933	28,355	1,065	893	...	...	5,145	...	1,730
24	24	1,293	21,525	870	1,250	...	...	4,070	...	...
25	25	2,091	5,301	65	612	...	...	1,518	...	120
	Divnl. Total	11,317	55,181	2,000	1,755	...	...	10,733	...	1,871
PATNA DIVISION.										
26	26	80,106	1,80,618	7,546	7,616	...	5,301	53,230	...	916
27	27	49,030	60,288	1,678	3,276	...	4,211	22,301	...	2,368
28	28	10,530	60,397	2,560	3,208	...	...	15,474	...	372
29	29	1,307	...	...	...	...	...	...	...	...
30	30	3,150	40,275	1,007	2,148	...	1,008	18,787	...	218
31	31	5,017	17,338	1,560	1,752	...	811	10,911	...	260
32	32	9,174	30,108	1,470	2,012	...	...	12,074	...	80
33	33	1,627	12,407	454	1,911	...	...	2,933	160	84
	Divnl. Total	1,43,608	1,62,807	18,108	20,969	...	11,332	1,31,810	850	4,837
BHAGALPORE DIVISION.										
34	34	16,717	49,754	2,101	1,564	...	401	10,188	18	1,005
35	35	3,234	49,384	1,612	3,421	...	...	9,028	...	1,036
36	36	6,287	94,796	1,730	1,730	...	...	6,116	...	168
37	37	773	9,961	114	1,000	...	...	3,767	...	223
	Divnl. Total	27,001	1,10,909	5,559	6,725	...	43	31,039	...	1,426
ORISSA DIVISION.										
38	38	8,800	18,044	1,350	807	...	...	5,802	...	1,008
39	39	7,650	41,167	608	3,554	...	...	7,304	...	483
40	40	1,728	8,750	202	1,377	...	...	2,307	...	...
	Divnl. Total	18,178	68,200	2,160	5,638	...	...	15,413	...	1,491
CHOTA NAGPORE DIVISION.										
41	41	5,922	18,541	330	1,002	...	...	4,924	155	632
42	42	5,758	17,007	508	1,067	...	...	5,548	...	...
43	43	1,080	11,010	206	608	...	...	2,960	...	1,014
44	44	1,430	2,744	87	328	...	...	636	...	303
	Divnl. Total	14,190	49,302	1,131	3,003	...	...	13,468	...	2,049
	GRAND TOTAL	4,16,304	25,38,840	1,80,276	1,17,618	38,689	90,295	5,56,625	9,382	27,638

Unions, and Stations during the year 1880-81

PUBLIC HEALTH										
1	2	3	4	5	6	7	8	9	10	11
Residence (to market days, &c.)	Maintenance of medical institutions (dispanary of medicine, &c.)	Vaccination (establishment)	Water-works (establishment, repairs, &c.)	Road-watering (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)	Road-cleaning (total amount, including water carts, repairs, &c.)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
181	4,710	204	1,008	2,394	6,271	13,307	.....	.....	.....	1,176
100	2,418	194	105	.....	.....	6,306	.....	.....	.....	765
129	1,915	377	909	.....	.....	5,197	.....	.....	.....	2,525
400	2,544	235	.....	7,781	47,174	75,322	.....	.....	.....	2,799
.....	1,164	10	.....	.....	2,424	38	.....	.....	.....	401
.....	458	.....	145	.....	.....	1,062	.....	.....	.....	163
860	13,132	1,084	2,214	11,430	87,456	1,16,256	.....	.....	.....	8,140
.....
74	8,200	2,956	1,746	16,422	31,090	16,758	14,965	6,125	.....	32,782
.....	2,802	125	.....	.....	3,661	2,704	.....	.....	.....	504
.....	1,801	.....	.....	.....	.....	8,720	.....	.....	.....	248
.....	786	.....	.....	.....	.....	11,518	.....	.....	.....	130
.....	2,882	865	.....	640	1,138	.....	.....	.....	.....	.....
71	16,651	3,480	1,705	17,835	87,062	1,13,403	14,894	6,425	.....	84,730
.....
.....	276	285	.....	.....	2,001	1,248	.....	.....	.....	810
.....	.....	41	.....	.....	853	2,514	.....	.....	.....	57,408
.....	700	80	80	.....	677	1,064	.....	.....	.....	8,045
.....	1,737	.....	421	.....	144	1,090	.....	.....	.....	670
.....	408	42	.....	131	1,802	847	.....	.....	.....	472
4	1,000	144	.....	.....	1,729	1,026	.....	.....	.....	3,411
.....	.....	.....	.....	.....	1,236	.....	.....	.....	.....	.....
4	4,940	626	2,740	653	7,335	10,624	.....	.....	.....	70,836
.....
.....	4,551	342	14,477	201	9,388	32,004	.....	.....	.....	3,276
102	1,314	16	.....	.....	.....	2,033	.....	.....	.....	711
.....	174	.....	.....	.....	.....	2,246	.....	.....	.....	769
.....	.....	85	70	.....	.....	3,627	.....	.....	.....	802
102	6,400	417	15,377	215	10,397	41,611	.....	.....	.....	5,298
.....
.....	1,700	100	.....	.....	.....	5,460	.....	.....	.....	.....
.....	803	203	.....	.....	.....	4,170	.....	.....	.....	1,775
263	1,401	91	.....	.....	.....	284	.....	.....	.....	81
303	2,403	468	.....	.....	1,620	7,720	.....	.....	.....	1,654
.....
144	3,847	770	.....	4,115	12,043	12,174	112	.....	.....	32,127
016	1,001	209	.....	.....	.....	10,030	.....	.....	.....	350
24	4,464	637	.....	.....	4,223	8,015	.....	.....	.....	.....
000	6,117	234	.....	2,614	2,714	3,601	.....	.....	.....	23
972	1,211	168	1,782	1,117	.....	2,411	.....	.....	.....	1,258
280	6,828	627	.....	1,213	1,028	5,755	.....	.....	.....	35
.....	440	180	.....	253	.....	604	.....	.....	.....	477
2,616	21,058	2,009	4,075	10,235	21,307	64,214	144	867	.....	54,716
.....
408	4,071	806	.....	172	2,195	11,671	.....	.....	.....	180
80	945	181	.....	.....	.....	5,004	.....	.....	.....	66
147	1,080	103	.....	.....	.....	2,803	.....	.....	.....	622
.....	1,954	7	.....	.....	.....	160	.....	.....	.....	175
308	1,454	.....	188	25	.....	2,820	.....	.....	.....	88
9,131	6,928	847	184	943	3,911	24,107	64	.....	.....	1,102
.....
107	1,000	270	.....	701	.....	605	.....	.....	.....	2,307
.....	.....	85	.....	.....	.....	6,835	.....	.....	.....	3,530
107	1,908	.....	701	.....	.....	8,504	.....	.....	.....	6,743
.....
771	748	16	.....	.....	2,012	218	.....	.....	.....	027
218	904	80	.....	.....	.....	2,904	.....	.....	.....	210
40	130	.....	.....	.....	.....	1,740	.....	.....	.....	206
.....	.....	.....	.....	.....	.....	178	.....	.....	.....	.....
1,000	1,000	95	80	.....	2,950	6,228	.....	.....	.....	1,483
1,100	77,000	10,101	28,079	48,000	1,48,407	3,81,787	18,000	7,000	.....	1,08,388

REMARKS.

Trains, Unions, and Stations during the year 1880-81.

11					13		14		15		REMARKS	
DEBIT					BALANCE AT CLOSE OF YEAR.							
Loans, instalments paid during the year.	Interest				Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
2,387	402	361	972		7,250	84,203	1,812	11,380	13,242			
.....	1,832	36,382		7,181	7,181			
.....	6,503	1,21,610	310	22,183	22,494			
.....	5,803	2,41,498	560	11,630	12,190			
.....	675	19,042		7,438	7,438			
.....	53	4,201		1,019	1,019			
2,237	402	361	973		23,270	6,07,510	2,682	62,454	65,136			
.....								
.....	21,972	7,005						
.....	13,130	6,71,712	11,084	66,335	77,029			
.....	2,040	62,040	13	12,751	12,751			
.....	274	15,800		3,043	3,043			
.....	271	12,601		2,829	2,829			
.....	1,647	62,940	610	18,064	18,070			
.....	21,904	7,628						
.....	23,094	8,32,135	12,223	1,03,512	1,15,735			
.....								
.....	722	23,227		7,030	7,030			
.....	306	77,411		12,048	12,048			
.....	194	10,473		9,772	9,772			
.....	705	17,037		4,227	4,227			
.....	2	7,715		4,143	4,143			
.....	3	61,002		7,461	7,461			
.....		3,142		624	625			
1 7 0	8 1	4 4			1,999	2,10,125		45,223	46,223			
1 5 11					3,626	1,38,040		38,736	34,729			
.....	233	11,223		3,610	3,610			
.....	50	22,090	23	4,087	4,082			
.....	237	30,512		5,062	5,062			
11 111					60	4,197	25	52,016	52,041			
.....								
.....	157	22,078		13,016	13,016			
.....	67	2,181		2,412	2,412			
.....	224	47,053		10,008	10,003			
.....								
.....	4,313	1,40,200	20,773	44,021	64,824			
.....	3,623	67,052		21,243	21,243			
.....	3,464	65,614		11,312	11,312			
.....	1,012	47,014		11,411	11,411			
.....	35,430			16,006	16,000			
.....	1,018	40,887		7,758	7,755			
.....	377	11,858		2,103	2,103			
.....										

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1882-83.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1884.

REPORT
OF
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1882-83.

No. 646.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 4th April*
 issued the April } 1884.

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1882-83, together with classified statements showing the income and expenditure of the municipalities, unions, and stations during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department, No. 2—103-14A, dated the 27th July 1882.

CALCUTTA.

2. *Period embraced by this report.*—By Act I (B.C.) of 1882 the Calcutta Municipal year was made to coincide with the official year from 1st April to 31st March, instead of, as was formerly the case, with the calendar year. This change was made in accordance with the instructions of the Government of India communicated in your letter No. 150, dated the 19th October 1881. The present report in so far as it relates to the Calcutta Municipality accordingly comprises a period of 15 months, viz., from 1st January 1882 to 31st March 1883.

3. *General election of Commissioners.*—One of the chief events of importance in the history of the year was the general election of Municipal Commissioners held on the 2nd October 1882. This was the third general election since the introduction of the elective system under the provisions of Act IV (B.C.) of 1876. Eleven thousand four hundred and thirty-seven persons were registered as qualified to vote, and the number of votes given, including plural votes in wards with more than one Municipal Commissioner, amounted to 24,338. The following statement shows the number of persons of each nationality who were registered as voters at each of the three elections that have been held:—

	1876.	1879.	1882.
Hindoos	4,556	6,025	9,194
Mahomedans... ..	239	604	880
Christians	187	352	1,277
Jews	3	16	58
Parsees	3	2	7
Chinese	6	5	21
Total	4,994	7,004	11,437

It will be seen that, while the Hindoo voters have doubled during the six years, the Mahomedans have increased more than three-fold, and the Christians more than six-fold, while the Jews have increased nearly twenty-fold. It is satisfactory to notice the marked growth of public interest evinced on this occasion and the gratifying evidence it affords of the increasing desire of the people of Calcutta to take part in the management of the affairs of their city. Both in the increase in the gross number of votes recorded—an increase as compared with 1879 of upwards of 80 per cent.—and in the keenness of competition for seats in some of the wards, there is evidence that the political pulse of Calcutta has been decidedly quickened by six years of municipal freedom. Nor is this all. An inspection of the lists of elected Commissioners shows that of those who held office prior to the election of 1882, 22 were re-elected and 26 either were not candidates or were rejected by the constituencies. It appears also from the record of attendances at committee meetings that of those Commissioners who were re-elected, all but 4 were conspicuous for their industry and attention to municipal work, while of the 26 who have found no place in the new Corporation, only 4 seem to have given any considerable portion of their time to their duties as Commissioners. This is an encouraging sign of the desire on the part of the people to secure the best men as their representatives, and shows that a seat at the Municipal Board is neither sought by candidates nor conferred by the rate-payers as a mere honorary distinction, but is regarded by both alike as a position which involves real duties and substantial responsibilities.

4. *Meetings of the Commissioners.*—Thirty-seven general meetings were held during the year, of which 24 were special general meetings. The number of meetings held by the various standing committees was 129, including 51 meetings of the Town Council, 10 of the Water-supply Extension Committee, and 17 of the Bustee Committee. Four Special Committees were appointed during the year. These were the Conservancy Committee of 1882, which held 10 meetings, the Sanitary Committee appointed to consider the memorial presented to the Lieutenant-Governor by a number of influential residents of Calcutta, the Budget Committee, and the Souttar Memorial Committee. The total number of attendances at meetings aggregated 3,292 out of 6,223 invitations during the 15 months, showing an appreciable increase over the figures of 1881. The increase was slightly greater among the nominated than among the elected Commissioners.

5. *Street improvements.*—Various structural improvements in the streets of the town were effected during the year, some from capital, some from the regular Town Improvement (Revenue) Fund, and some from other revenue funds. For the former the money was chiefly found by the sale of surplus lands and of the out-offices of the Town Hall. Among the

lands so disposed of was a portion of the old Mahratta Ditch, but the question has been raised whether any portion of the ditch is the second property of the Commissioners, and if so, whether it is advisable that a site of such historical interest and importance should be obliterated. This matter is now under the consideration of Government. A part of the sum realized by the sale of the surplus lands was, at the instance of the Town Council, devoted to acquiring lands for the purpose of widening the Chitpore road. A grant of Rs. 60,000 had been made by Government for this purpose from the assets of the old Fire-Brigade fund, and a further assignment of equal amount had been provided in the Municipal Budget. It was found, however, that the cost of carrying out this important scheme in its original comprehensive form was practically prohibitive; and the funds originally provided were supplemented by the appropriation of Rs. 50,000 out of the sale-proceeds of municipal lands already mentioned. The Commissioners completed during the year the widening of the road for a length of 700 feet between Burtollah and Machooa Bazar Street. The widening of Nimtollah Street and Dharmahatta Street at its junction with the Strand Road was effected at a cost of Rs. 19,858 out of the proceeds of the sale to Government of the out-offices of the Town Hall. These two important thoroughfares, which formerly tapered at their orifices, causing almost incessant blocks among the gorged cart traffic, have now fine wide entrances in which blocks no longer occur.

General street improvements at a cost of Rs. 46,241 were effected out of revenue. One of these—the widening of Sikdarparah Street at a cost of Rs. 10,954—has met a great want by substituting a carriage road westwards from Chitpore Road for the narrow foot-path which previously existed. The surplus of the Hackney Carriage Fund, supplemented by a grant of Rs. 2,721 from the General Fund,—in all Rs. 20,981,—was expended on new hackney carriage stands properly paved and drained.

6. *Miscellaneous proceedings of the Town Council.*—Among the miscellaneous matters which were dealt with by the Town Council during the year were the passing of rules to regulate the licensing of depôts for the sale of straw, hay, and timber; the proposed establishment of a central railway station; the establishment and maintenance of water-troughs for cattle; the quality of the gas supplied by the Oriental Gas Company; and the disposal of arrear rate-bills. These bills had been accumulating from 1876 down to the second quarter of 1879, and the labours of the Sub-Committee resulted in the cancellation of bills aggregating Rs. 3,46,170. This is a heavy loss to the municipality, for although a large part of the amount represented bills made or sent out in error, a substantial part represented perfectly good and realizable assets, which would have been recovered had ordinary promptitude been used in collecting them. These facts do not reflect credit on the management of the finances of the Corporation in the three years immediately following the establishment of the present system of municipal administration.

The year under review witnessed the settlement of the question of increasing the supply of filtered water and extending it to the suburbs. This important question had formed the subject of protracted negotiations between the Government, the Commissioners, and the Suburban Municipality, and it has now been finally arranged that the increased supply shall be provided by means of an iron main from Pultah, forty-eight inches in diameter, and capable of supplying 12 million gallons per diem, of which eight millions will be reserved for the town and four millions will be available for the suburbs. The price at which the Suburban Municipality are to receive their water will, if necessary, be settled by arbitration.

7. *Finances of the Municipality.*—At the end of 1881 the total debt of the Corporation amounted to Rs. 1,44,14,777, against which there was a sinking fund valued at Rs. 20,12,507. The net indebtedness of the Municipality at the beginning of the period under review was therefore Rs. 1,24,02,270. During the year Rs. 9,50,500 was borrowed on two occasions. On the other hand, the Government debt was reduced by Rs. 1,50,754 and the value of the sinking fund was raised to Rs. 23,31,145, or by Rs. 3,18,638. On the 31st March 1882, therefore, the net indebtedness of the Corporation

mounted to Rs. 1,28,83,378. The loans raised during the year were Subsidised partly for expenditure on works to be executed from capital and partly for the cost of the new out-fall sewer. They were raised at 4½ per cent., being the first loans raised by the Corporation at less than 5 per cent., and were taken up at an average premium of Rs. 2-3-9. Although during the last 3½ years the Corporation has borrowed in all Rs. 12,00,500, the net municipal debt has practically remained stationary, having been Rs. 1,28,78,770 on the 1st January 1880.

8. *Revenue (ordinary).*—The following statement shows the revenue of the Municipality during 1882 and three months of the year 1883, compared with that of 1881. These figures will not agree with the statement of income and expenditure of the Municipality appended to this report, as the latter contains figures for twelve months of the official year 1882-83 :—

	Actuals for 1882.	Actuals for three months of 1883.	Total.	Actuals for 1881.
	Rs.	Rs.	Rs.	Rs.
House-rate	9,85,088	2,48,800	12,33,888	9,06,486
Taxes	4,50,186	60,430	5,10,616	4,12,148
Fees	8,016	2,246	11,262	6,308
Fines and penalties	22,029	4,668	27,697	31,657
Road Department receipts	81,527	1,302	82,829	8,619
Street-watering	72	.....	72	.....
Conservancy Department receipts	48,947	7,467	56,414	30,471
Municipal Railway	3,170	1,054	4,224	298
New drainage	14,647	2,401	17,108	7,001
Night-soil Department	2,34,101	57,726	2,91,827	2,44,158
Slaughter-house	40,774	10,307	51,081	38,010
Municipal market receipts	1,06,510	31,177	1,37,687	1,05,407
Hospitals and Vaccination	603	803	1,406	700
Rent	34,385	11,661	46,046	20,177
Sale of lands and building materials, &c. ... ..	.....	1,919	1,919	.....
Miscellaneous receipts	13,308	2,074	15,382	24,094
Total General Fund income	19,65,729	4,51,492	24,17,221	19,39,720
Water-rate	4,05,107	1,04,076	5,09,183	3,90,060
Sale of water	80,741	22,280	1,02,021	78,964
Water-supply miscellaneous receipts	7,548	1,010	8,558	8,505
Total Water-rate Fund income	4,93,406	1,27,366	6,20,772	4,77,529
Lighting-rate Fund receipts	2,45,907	63,901	3,09,808	2,30,931
GRAND TOTAL OF INCOME	27,07,122	6,42,854	33,50,976	26,66,350

9. The receipts of the Police-rate Fund, Hackney Carriage Fund, and Jute and Fire-brigade Fund, which are separately brought to account, have been excluded. The two last-named funds have now been closed. The receipts of the Municipality for 1881 included one quarter's collections of the house-rate at the higher rate of 8 per cent.; whereas during the period embraced by the present report this was levied throughout at 7½ per cent. Night-soil fees also were levied at a lower rate during 1882-83, and a reduction of Rs. 30,000 was thus caused in the demand. Notwithstanding this, however, and in spite of the fact that the house-rate receipts of the previous year were swollen by the recovery of arrears aggregating Rs. 15,000 which had no counterpart in the past year, the total collections of 1882 (twelve months) exceeded those of 1881 by Rs. 26,979. This satisfactory result was due partly to greater promptitude in realizing the current demand, partly to increased license receipts in consequence of the demand for the first three months of 1883 being made payable in advance, and partly to the higher rents paid by the Tramway Company. The *bona fide* growth of revenue is estimated at about Rs. 49,000 for the twelve months of 1882.

10. *Expenditure (ordinary).*—The following table shows the expenditure of the Municipality during the same period:—

	Actuals for 1882.	Actuals for 3 months of 1883.	Total.	Actuals for 1881.
	Rs.	Rs.	Rs.	Rs.
Interest on loans	3,61,990	1,81,026	5,43,012	5,31,964
Contribution towards sinking fund and repayment of loans	1, 0, 150	1,00,246	2,30,715	1,00,875
Establishment	2,01,588	90,550	2,52,138	1,03,416
Cost of collections	33,775	9,531	43,106	34,371
General expenditure	50,502	18,542	69,074	55,387
Road & sewerage expenditure	4,25,925	71,965	5,37,280	2,75,073
Street-watering	50,330	15,512	67,048	54,051
Growth of charges	1,00,306	3,908	1,38,224	1,15,509
Conservancy charges of the town	75,207	31,264	94,481	65,790
Municipal Railway	81,622	17,076	98,270	81,884
Drainage Pumping Station	31,308	7,007	39,371	32,007
Half-water Lakes	31,215	4,575	35,470	19,573
House drainage	8,475	1,393	7,784	4,081
Burning of refuse	908	110	1,054	945
Night-soil Department	91,301	31,343	1,23,244	1,30,446
Shlaughterhouse	15,006	2,017	17,023	12,487
Municipal markets	24,559	6,790	30,009	22,778
Hospital and Vaccination	5,027	31,098	36,905	42,074
Town Hall	3,624	1,070	4,690	4,501
Miscellaneous	86,799	31,027	1,17,826	1,00,500
Total expenditure of General Fund	16,71,507	6,40,801	23,12,308	20,10,213
WATER-RATE FUND.				
Interest on loans	1,06,609	91,558	2,01,246	2,30,401
Contribution towards sinking fund and repayment of loans	49,125	47,310	96,025	90,629
Establishment	83,705	21,017	1,04,710	81,680
Cost of collections	6,044	1,717	7,761	6,714
General expenditure	6,359	2,031	8,390	7,008
Working expenses	86,421	20,014	1,30,350	1,07,166
Charges for supply of water to shipping, &c.	19,014	4,411	23,425	16,645
Total expenditure of Water-rate Fund	3,70,255	2,12,140	5,82,395	5,12,871
LIGHTING-RATE.				
Lighting lamps	2,11,248	88,082	2,99,317	2,37,150
Cost of new lamps	4,008	1,305	5,313	2,918
Cost of collections	3,413	973	4,386	3,641
Supervision and contingencies	4,095	1,220	5,320	5,181
Total expenditure of Lighting-rate Fund	2,23,778	61,580	2,85,377	2,53,731
GRAND TOTAL EXPENDITURE	22,65,000	9,14,510	31,80,140	27,61,805

11. The total expenditure during 1882 amounted to Rs. 22,65,000 against Rs. 27,61,805 in 1881, while in the whole 15 months from the 1st January 1882 to the 31st March 1883 the total expenditure was Rs. 1,80,000 less than the estimate, and Rs. 1,06,853 less than the receipts. It appears, however, that the amounts actually falling due and paid within the first quarter of 1883 on account of interest and sinking fund were less by about Rs. 1,53,000 than the proportionate share for that period of the corresponding charges for the whole year. The general fund, therefore, ended the 15 months virtually poorer by Rs. 26,000, though nominally richer than on the 1st January 1882. The expenditure, however, was considerably below the estimate, and it is a satisfactory feature of the operations of the year that almost all the savings occurred in current expenditure, while the grants were exceeded on works of improvement. The receipts of the Water-rate Fund aggregated Rs. 6,23,952 for the 15 months. Of this sum, Rs. 4,93,496 was collected during 1882, being Rs. 80,727 in excess of the collections of 1881. The disbursements, however, added to the proportionate share of interest and sinking fund charges, exceeded the receipts by Rs. 23,000. This rate is levied at 3 per cent. on the annual valuation against a possible maximum of 6 per cent. The Lighting Rate, which is levied at the maximum rate of 2 per cent., showed a small excess of receipts over expenditure. The Police-rate Fund also showed an increase in the net balance at the close of the year of more than Rs. 20,000, although the rate was reduced in 1882 from 2½ to 2¼ per cent. This result is satisfactory. The old Jute Warehouse and Fire-Brigade Fund was closed shortly after the end of the period under review under the operation of Act IV (B.C.) of 1882.

12. The receipts under the head of license fees aggregated Rs. 6,12,377 during the 15 months. Of this amount Rs. 4,96,798 was on account of 1882, against Rs. 4,87,659 collected in 1881. Trade and profession licenses yielded Rs. 3,25,116, carriage and horse licenses Rs. 1,20,733, trade refuse fees Rs. 44,108, hackney carriage registry fees Rs. 16,624, and cart registration fees Rs. 98,933. There was an increase of 2 in the number of Joint-stock Companies, of 258 among traders, and of 2,422 among shop-keepers of all

while the number of merchants fell from 1,774 to 1,760, and of itinerant in, as from 7,262 to 5,914. The collections under this head for 1882 amounted to Rs. 2,63,406. The number of carts registered rose from 8,095 to 19,732, the receipts being largely in excess of those of 1881. The increase is said to be mainly due to the greater commercial activity that prevailed throughout the past year. The number of first and second class hackney carriages registered during the year increased, but there was a falling off in the number of third class carriages and palankeens, owing to the further extension of the tramway.

13. *Sanitary condition of the Town.—Water-supply.*—The sanitary state of the town received an unusually large share of public attention during the year, and the alleged prevalence of conditions at variance with the laws of hygiene led to the publication of severe strictures in the local press, and on some occasions to wide divergence of opinion among the Commissioners themselves. The measures of improvement which mainly occupied the attention of the Commissioners were numerous and important, and included the extension of the water-supply, both filtered and unfiltered, the completion of the sewerage system, the improvement of the privies of the town and of the arrangements for the removal of night-soil, the reclamation of bustees, and the obliteration of foul and dangerous tanks. The arrangements for the extension of the supply of filtered water have, as already mentioned, been completed. The new engines and the main have been ordered from England, and it is hoped that the end of 1884 will see the works fairly on the road to completion. Meanwhile a virtual increase of the present supply has been made by the extended use of unfiltered water for a variety of less important purposes. The efforts of the Corporation to meet the growing requirements of the town are illustrated by the following figures, which show the average daily supply of water in each year since 1879:—

			Daily average of unfiltered water.	Daily average of filtered water.	Total.
			Gallons.	Gallons.	Gallons.
1879	...	...	1,091,859	7,464,159	8,556,118
1880	...	...	1,165,776	7,407,256	8,573,032
1881	...	...	1,257,307	7,308,453	8,465,760
1882	...	...	1,838,725	7,824,576	9,663,301
1st quarter of 1883	...	...	2,594,276	8,049,707	10,643,983
2nd "	"	"	2,992,494	8,279,167	11,271,661

14. According to the census returns, the population of Calcutta was practically the same in 1881 that it was in 1876, and the supply available per head was therefore proportionately greater. The increase in the supply of unfiltered water was obtained by working the old engines to their fullest extent, as it was considered safe to do this in view of the early completion of the scheme for the extension of the unfiltered supply. It is hoped that this scheme will be in working order during the current cold season. The new engines are calculated to deliver 4 million gallons a day, working six hours, and it is estimated that over 2 million gallons of filtered water, now used for purposes for which unfiltered water would be suitable, will thus be set free. When the new scheme for increasing the supply of filtered water is completed, the present actual supply of filtered water will be about trebled. The execution of these two schemes cannot fail to have a salutary effect upon the health and general well-being of the town.

15. *Drainage.*—A large amount of progress was made in 1882-83 in the extension of the drainage system. An expenditure of Rs. 4,19,923 was incurred in laying down 20.67 miles of sewers of all classes and in constructing 3,596 new house connections. The agitation in the press during the cold weather of 1882-83, and the attacks which were made by a certain section of the community upon the whole system of underground drainage, as applied to Calcutta, have invested the subject with an unusual degree of interest, and have caused the existing arrangements to be investigated with a minuteness which, whatever may be the result, cannot fail to throw much valuable light on this important subject. The total mileage of sewers actually laid down is—brick-sewers 36.77, and pipe-sewers

113.14,—or 13.91 miles in all. Good progress was made during the year and it is now reported that only about 15 miles of pipe-sewers remain to be constructed. An important change was introduced during the year by the transfer of the night-soil establishment to the Health Officer. This reform is said to have infused a larger amount of energy into the department, and to have resulted in a material degree of improvement.

16. *Reclamation of bustees.*—During the past year the important work of reclaiming the bustees received more practical attention at the hands of the Commissioners than in previous years. The scheme for the reclamation of the large Soortee Bagan bustee of 64 bighas, which was drawn up and taken in hand in 1881, was carried almost to completion, and the projected works of improvement were constructed at the expense of the Municipality. The Patwar Bagan bustee, measuring 29 bighas in extent, was also taken up; the owners were induced to undertake the works ordered by the Committee at their own cost, and these are now said to be rapidly progressing. Proceedings have also been taken with regard to the Hathee Bagan, Jorapooktir and Gowlpara, Bamun Bagan, Colvin, Kola Bagan, and other bustees, and the schemes have all made more or less progress. The areas of the bustees so dealt with aggregate 293 bighas. In addition to these, the Jora Bagan bustee, which covers 28 bighas, was taken in hand under the new section 283A of the Municipal Act, which confers extensive summary powers on the Commissioners for the reclamation of bustees whose owners prove contumacious. The original cost of the scheme for the reclamation of this bustee, as estimated, exceeded four lakhs of rupees, but the modifications subsequently made proved so acceptable to the people that the owners of the bustee have in almost every instance consented to give up, free of cost, the land required for the municipal improvements, recouping themselves by the enhanced value of the remainder. Thirty-three tanks were obliterated during the year at a net cost of only Rs. 1,768 to the Municipality, but very many old and objectionable tanks still remain. Thirteen out of the 33 tanks were filled up by their owners.

17. *Meteorology of the year.*—There was nothing worthy of note in the meteorology of the year. The average temperature was a little higher than usual, and the average humidity was also high, especially in October and November. The rainfall was practically normal, falling short of the average of the last 48 years by only two-tenths of an inch. The distribution, however, was to some slight extent unusual, being in excess in February and October, and in deficit in June, July, and August. The price of food was generally moderate, rice selling at Rs. 2-9, Rs. 2-3, Rs. 2-1, and Re. 1-14 per maund according to quality. These prices entitle the year to rank as a year of plenty.

18. *Registration of vital statistics—Births.*—The number of births registered was 7,505, besides 1,852 registered during the first three months of 1883. The birth-rate of 1882 was 17.3 per mille, which is slightly in excess of that of the previous year. Among the various races, the recorded birth-rates per mille were—

				Birth-rate.	Proportion of male to 100 female births.
Non-Asiatics	...	...	...	16.3	102
Mixed races	...	...	...	42.7	109
Hindus	...	...	...	18.3	108
Mahomedans	...	...	...	13.9	121
Others	...	...	...	6.3	84

The Health Officer of the Municipality observes that the statistics for non-Asiatics and mixed races are open to great doubt, and a recorded birth-rate of 42.7 per 1,000 certainly seems abnormal. It is probable that the actual number of births is on the whole correctly returned according to races, whereas the birth-rate is calculated upon a census population which was reduced by the inclusion among non-Asiatics of many members of the mixed races. It is improbable that there is any appreciable concealment of births among the Eurasian class.

4th Deaths.—The death-rate of fell from 1,774 to 1,760, and Only three in the preceding decade present collections under this ho rate is also excess of the decennial mean. The n. of carts registeaths in 1882 was 3,177 against 13,030 in 1881, and an average excess of the ten years 1872-81. There were also 3,434 deaths in the period from 1st July to March 1883. The death-rate per mille was 30.4 against an average of 25. The main cause of the increase was cholera, which was unusually prevalent, being credited with 2,240 deaths against 1,693 in 1881, and a decennial average of 1,341. The Commissioners point out that the year was undoubtedly one of general prevalence of cholera, and that the outbreak was more severe in the tracts adjacent to Calcutta than in Calcutta itself; and they infer, not only that the outbreak was due to general and not to local causes, but that local causes tended to mitigate it. It is possible, however, to push this inference too far. It would certainly be unfair to point to the increase in cholera mortality in Calcutta and ascribe it wholly to municipal neglect, without advertng to the general influences of the season which the experience of the metropolitan tracts generally shows to have been in operation. But it is quite certain that had the Commissioners of Calcutta pursued for some years the policy which they have now adopted,—had they adopted the advice unceasingly tendered to them by their officers and provided properly for the sanitation of the bustees, and removed well-known sources of disease which were undoubtedly removeable,—the mitigation of the outbreak would have been much greater and the mortality consequently much less. The responsibility for a great deal of cholera mortality in 1882 unquestionably rests with the predecessors of the present Commissioners. The Army Sanitary Commission quite justly remark:—"From what has been said, it will be seen that increase of cholera in Calcutta is a perfectly legitimate consequence of filth unremoved and accumulating among the dwellings of the people, and we have also seen where the blame of this lies."

20. The other chief diseases show a sensible decrease of mortality, especially small-pox, which caused only 17 deaths during 1882. It is to be observed, however, that there were as many as 38 deaths from small-pox in the first quarter of 1883. Under pressure of this outbreak vaccination was pushed on with great vigour, and it is reported that 6,063 persons were vaccinated within the quarter in question. The infant death-rate was as usual very high, being 427.1 per mille. In other respects the vital statistics of Calcutta for 1882-83 do not present any remarkable features.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

21. Inclusive of the Suburban Municipality, the number of Municipalities in the interior of Bengal was as follows:—

			1881-82.	1882-83.
First class Municipalities	...	...	26	27
Second class ditto	...	...	99	97
Unions	...	...	58	54
Stations	...	...	2	2
Total	...	...	185	180

Compared with the figures of 1881-82 the statistics show a decrease of five in the total number of municipal institutions in the country. If each class is taken separately, it will be seen that there was an increase of one in the number of municipalities of the first class, and a decrease of two in that of the second class. The number of institutions styled Unions fell from 58 to 54, but that of Stations remained the same as in the previous year. The town of Naraingunge, which was a second class Municipality, was raised to the status of a first class Municipality, with effect from the 1st January 1883.

22. The decrease of two in the number of second class Municipalities was due to the abolition of the Municipalities of Kalaruah and Kaligunge in the district of Khulna. The Union of Sitamarhi in the district of Mozauffpore was created a second class Municipality, with effect from the 1st October 1882. The decrease of four in the number of Unions was due to the abolition of the Unions of Jehanabad, Chand, and Chynpore in the district of Shahabad, and of the Cantonment Union at Berhampore. A new Union was created during the

year at Khuruckpore Bazar in the district of Monghyr. Both the two committees were abolished after the close of the year, and have been converted into their class Municipalities.

23. *Constitution of Committees.*—The constitution of the Committees of the various Municipalities was as shewn in the table below—

	Europeans.		Natives.		Total.	Officials.		Non-officials.	
	1881-82.	1882-83.	1881-82.	1882-83.		1881-82.	1882-83.	1881-82.	1882-83.
First class municipalities	200	195	327	369	527	561	126	175	341
Second class ditto	305	288	1,046	1,051	1,351	1,311	381	371	350
Unions	4	3	387	359	391	34	33	357	331
Stations	17	18	13	11	29	3	3	26	25
Total	526	496	1,772	1,790	2,296	694	640	1,604	1,746

24. In the first class Municipalities there was a decrease of 5 in the number of European Commissioners and an increase of 42 in the number of native Commissioners. The number of official Commissioners fell from 186 to 175 and that of non-official Commissioners rose from 341 to 359.

25. In the second class Municipalities the European element in the managing boards decreased by 25 individuals, while the number of native Commissioners increased by five. There was also a falling off in the number of both official and non-official Commissioners. There was a total decrease of 20 Commissioners in the constitution of second class Municipalities, and this is explained by the fact that two second class Municipalities were abolished during the year and one was transferred to the first class.

26. There was a total decrease of 29 in the number of members of Union Committees. This was due to the abolition of four unions and the erection of one into a second class Municipality. The total number of Commissioners in stations remained the same as in the previous year, but there was an accession of one in the number of European Commissioners.

27. If the whole number of European Commissioners is compared with that of native Commissioners, the proportion is three to five. The legal proportion of official to non-official Commissioners is still apparently exceeded, but this is entirely due to the inclusion under the term "officials" of all persons in the employ of Government in every department whatsoever. The Municipal law regards as officials only those who are employed in the Judicial, Police, or Revenue Departments.

28. *Meetings of Committees.*—The statement in the margin shows the number

Serial No.	NAMES OF MUNICIPALITIES.	Number of ordinary meetings.	Number of special meetings.	Number of Sub-Committee meetings.
1	Burdwan	12	8	.....
2	Midnapore	11	.....	9
3	Moochly and Chinsurah	12	1	.....
4	Serampore	11	5	16
5	Ulterparah	11	1	.....
6	Howrah	22*	5	21
7	Hubbard	13	.....	29
8	Kishnaghar	12	.....	.....
9	Santipore	25	.....	.....
10	Ranaghat	16	.....	.....
11	Jessore	5	.....	.....
12	Rampore Beaulah	9	3	.....
13	Darjeeling	13	.....	.....
14	Dacca	17	.....	.....
15	Naraingunge	12	.....	.....
16	Chittagong	5	.....	15
17	Comilla† ... ..	.....	.....	.....
18	Patna	15	.....	.....
19	Gya	8	.....	.....
20	Arrah	8	.....	.....
21	Mozufferpore	8	.....	.....
22	Durhanga	13	.....	.....
23	Chupra	12	.....	.....
24	Monghyr	10	.....	4
25	Elahpore	14	.....	3
26	Furnah	12	.....	.....
27	Poorce	12	.....	.....

* In one of these no business was done, as the Commissioners present did not form a quorum.

† Information not furnished.

of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Gya, Arrah, Mozufferpore, Jessore and Chittagong failed to comply with the provisions of the law, which require that meetings shall be held generally once a month. This failure was especially marked in the cases of Jessore and Chittagong. The Commissioner of the Presidency Division, in writing about the attendance of the Commissioners of the Jessore Municipality, says—"The attendance at these meetings was unsatisfactory; the highest number of Commissioners, including the Chairman, attending any one meeting was eight only. Want of interest in municipal matters has often in my experience been characteristic of the Commissioners of this municipality." In Chittagong, though the number of ordinary

Dr. in thy meetings was only five, the Commissioners did active work in the Committees. The District Magistrate's remarks on this point are quoted in 177e—"The Government resolution concerning local self-government fell rather flat in Chittagong. The Commissioners are not able to devote much more time to public duties than they at present do, and they have always shewn good interest in their municipal work, and in speaking their opinion freely. I think the general opinion in the town is that very little benefit is likely to be gained by change from the existing system. I have continued steadily from the time I came to the district to put the municipal work as much as possible into the hands of the Commissioners, and to interfere as little as possible. The result is that nearly all the work is done by the Vice-Chairman, who is their own nominee, and this is the best arrangement."

29. In the Burdwan Division the attendance of the Commissioners with a few exceptions was generally fair. In the Burdwan Municipality the attendance of the elected Commissioners was very creditable. Almost all of them attended all the meetings. In the opinion of the Commissioner of the division the municipality was "vigorously and ably managed" during the year. In the Midnapore Municipality, where there were eleven meetings during the year, the attendance of the Commissioners was generally fair, and most of the native members evinced a lively interest in the affairs of the municipality. It was their practice to sit by turns every Wednesday to decide cases under the Municipal Act, and assist the Vice-Chairman by enquiring into petitions referred to them for disposal. In the Hooghly and Chinsurah Municipality the non-official members took much more interest in municipal affairs than the official members, and the Chairman entrusted most of his duties to the Vice-Chairman and his non-official colleagues. In Serampore most of the Commissioners attended the meetings regularly, and showed a satisfactory interest in the discharge of their duties. During the year under report the Uttarparah Municipality sustained its reputation for good management, and the members of the Corporation continued to devote much time and attention to its welfare. The appointment of the former Vice-Chairman, Baboo Bejoy Kissen Mookerjee, to be the Chairman of the municipality for a term of two years was mentioned in the report for 1881-82. The Commissioner of the division, Mr. Beames, thus notices his work:—"This gentleman discharges his duties with great zeal and efficiency, and the excellent condition of the town is mainly due to his constant supervision and care." In Howrah several of the non-official Commissioners regularly attended the meetings of the Municipality, and showed much interest in its affairs.

30. In the Presidency Division the Municipal Committee of the Suburbs of Calcutta is composed of 13 ex-officio and 20 ordinary Commissioners. Of the ex-officio members, inclusive of the Chairman and Vice-Chairman, one (the Vice-Chairman) attended all the thirteen meetings held during the year, one attended 11 meetings, two 6 meetings, eight less than 6 meetings, and one did not attend any meeting. Of the non-official ordinary members, two attended 12 meetings, three attended 10 meetings, four 9 meetings, three 8 meetings, two 7 meetings, three 6 meetings, nine less than 6 meetings, and three failed to attend any meeting at all. In Kishnaghur the attendance of the Commissioners was satisfactory. The lowest number of meetings attended by any one member was 9. In Santipore the attendance of the Commissioners is reported not to have been so satisfactory as it should have been. There were 25 meetings held during the year, and out of seventeen Commissioners, only nine attended 2 meetings. In Ranaghat the Chairman alone attended all the meetings held during the year. The ordinary members were apathetic, and displayed very little interest in the affairs of the Municipality.

31. In the Rajshahye and Cooch Behar Division the attendance of the Commissioners of the Rampore Boaulah Municipality was not very satisfactory. Of twenty-six Commissioners, three attended 6 meetings, one 7 meetings, and the rest less than 6 meetings. The Chairman alone attended 10 meetings. The Committee of the Darjeeling Municipality consisted of sixteen European and three native members, of whom eight were officials and eleven non-officials. The attendance of the Commissioners was on the whole satisfactory.

32. In the Dacca Division the attendance of the Commissioners of the ~~Committee~~ Municipality was not very satisfactory during the year under report. ~~their~~ Commissioners, however, did good work in investigating complaints ~~and~~ in reporting upon petitions relating to the imposition and revision of taxes.¹ The town of Naraingunge has only recently been raised to the status of a first class Municipality, but the work done by the Commissioners is said to be very creditable to them. The Commissioner of the division, Mr. Alexander, writes thus about the improvements made in the town :—" During the past nine months very great improvements have been effected. I who have known Naraingunge during the past 15 years hardly recognized the place when I visited it last in January 1883. In the place of a small dirty village buried in dense matted jungle, full of filthy ponds with narrow muddy footways, it is now open in all directions down to the river side with broad roads intersecting it in all directions; many fine buildings have been and are being erected; solid quays and landing places are being constructed; and the whole place has the air of a thriving trading centre with rapidly increasing business."

33. In the Patna Division the Commissioners of the first class Municipalities were not so regular in their attendance as could be wished. In Patna only one Commissioner (the Chairman) attended all the fifteen meetings held during the year. The District Magistrate makes the following remarks about the *personnel* of the Municipal Committee :—

"I cannot say that the history of the Patna Municipality during the past year has been altogether a creditable one. The Commissioners never seemed to know their own wishes. Sometimes the majority wished for a paid Vice-Chairman, sometimes for an honorary one assisted by a paid Secretary, and sometimes for both a paid Vice-Chairman and a paid Secretary. Patna it is well known is a city full of factions, and unfortunately representatives of most of them were found amongst the Municipal Commissioners. The result was private quarrelling, indefensible expressions used publicly and privately, and a complete want of unanimity (a want of unanimity too very different from intelligent opposition) in many important points. Especially want of unanimity was manifest concerning the appointment of a Vice-Chairman and the retention or otherwise of the Secretary. Matters culminated since the conclusion of the year in what looked very like an attempt to expel the members who opposed the retention of the latter. A meeting was held on the 2nd April, in which the Secretary laid before my predecessor a list of gentlemen who were alleged to have served their three years, and therefore bound to retire. The necessary action was taken on this, and a few days afterwards I discovered only just in time that the dates laid before my predecessor were incorrect, and that the so-called outgoing members had another year to serve. It was to say the least a curious coincidence that four out of the five gentlemen who were put up for retirement voted for the abolition of the Secretary. The whole five were appointed on the same day, so that if one went out all would have to do so.

"The Secretary has since placed his resignation in my hands, which has been accepted.

"The real cause of this want of unanimity is, I believe, the dread of the permanent salaried Vice-Chairman becoming a partizan of one of the factions; nor do I see how either a Hindu or a Mussulman could avoid becoming so more or less. My own opinion is—and this opinion is, I believe, shared by the bulk of the Municipal Commissioners—that the work will never be satisfactorily carried on until there is a European Vice-Chairman of high character on a sufficient salary."

34. In the Bhagulpore Division the attendance of the Commissioners was pretty regular.

35. In the Pooree Municipality in the Orissa Division the number of meetings held during the year was 12, and the average attendance of the Commissioners at each meeting was 8.

36. The number of meetings held in the second class Municipalities in the Burdwan Division was on an average 13·5 during the year; in the Presidency Division 13·7; in the Rajshahye and Cooch Behar Division 11·5; in the Dacca Division 14·6; in the Chittagong Division 9·6; in the Bhagulpore Division 10·2; in the Orissa Division 11, and in Chota Nagpore 9·8. The Patna divisional report contains no information on this point.

37. *Elective System.*—There was no change in the number of municipalities in which the elective system was in force. These were three in number, viz., Serampore, Burdwan, and Kishnaghur. In Serampore the introduction of the property test in the election of Commissioners has materially impaired the popularity of the system. The Chairman has reported that the people take very

Dr
 an interest in the polling, and that at a recent election none of the rate-payers took the trouble to attend personally to record their votes. It is important to observe that the system was successful before the introduction of the new 4 rate, which reduced the number of voters from 7180 to 602. This will be rectified under the new law.

38. In Burdwan the town is divided into four wards for the purposes of election. During the past year there was a vacancy of one member each in three of them. Out of 5,149 persons entitled to vote, 1,921 persons exercised the privilege, and the highest number of votes secured by any one candidate was 414.

39. In Kishnaghur five of the elected Commissioners retired from the Committee during the year, but the election of members in their places excited very little interest among the people. There was a contest in one ward only, and the number of votes obtained by the successful candidate, out of four competitors, was 79 only. The Chairman of the municipality reports as follows:— "It is noteworthy, however, that very few respectable persons voted, the efforts of the partisans on either side being directed to gain the votes of poor rate-payers somehow or other dependent upon the candidates. Some of these did not know why they had come to vote, and had to be told that they were electing their Municipal Commissioners. The rules allow the poorest rate-payers to vote, and I doubt whether their votes are freely given." He suggests that a property qualification for voters should be introduced. This will be provided in the rules to be framed under the new Act.

40. *Ward Committees.*—In the Burdwan Division, the town of Burdwan is divided into four wards for the purposes of election. Each ward consists of a certain number of mohullahs of the municipality, but no Ward Committees exist in the strict sense of the law to supervise conservancy, and sanitary and other matters. During the year under report the Commissioners of the Midnapore Municipality divided the town into four wards, and appointed four gentlemen as members of each of the wards. Powers under various sections of the Municipal Act have been delegated to them.

41. In the Presidency Division, as stated in the report for 1881-82, six Ward Committees have been appointed for the six wards of the town of Kishnaghur. These Committees were composed mainly of Municipal Commissioners and one or two respectable residents of the wards who take an interest in municipal affairs. They were entrusted with the power of looking after and preventing encroachments on drains and roads, superintending the work of sub-overseers and coolies employed in repairing and opening kutchra roads, revising the assessment of the house-rate, and superintending the conservancy operations. The Chairman of the Municipality states that some of these Ward Committees have done their work satisfactorily, and that the roads and drains of the town were better kept during the year under report than in any previous year. He adds, however, that in matters of assessment these Committees showed a tendency towards undue leniency. There were no Ward Committees in any of the second class Municipalities of this division, except in the Municipalities of South Barrackpore, North Barrackpore, Baraset and Naihaty in the 24-Pergunnahs. The duties of these Committees were confined to the work of assessment only, no other powers having been delegated to them.

42. In the Rajshahye and Cooch Behar Division there are no Ward Committees in any of the Municipalities except Dinagapore and Rungpore. In the former there were five such Committees during the year, and in the latter two. The duties of these Committees were to report after personal enquiry on petitions for reduction or remission of taxes.

43. In the Dacca Division the scheme for the creation of elective Ward Committees mentioned in the last report was abandoned, as it proved a failure. In the Barisal Municipality the Ward Committees appointed under the Municipal Act had nothing to do during the year, as there was no new assessment to be made. The preparation of new assessment lists under sections 79 and 80 of the Act was the only power delegated to them. In the Kishoregunge

Municipality the duty of making assessments was entrusted to a Committee consisting of twelve members, and it is reported that they performed their duties satisfactorily. In the Jamalpore Municipality in the district of Mymensingh seven Ward Committees were appointed during the year for the seven wards into which the town is divided. The assessment of taxes was the only duty entrusted to them. In the Sherepore Municipality the ward system was introduced during the year. The Municipality was divided into ten wards, and the total number of members appointed to them was 36. The power of assessing taxes on the rate-payers was the only power that was delegated to them under section 53 of the Municipal Act.

44. In the Patna Division, the Patna Municipality is divided into eleven wards, each of which is in charge of two or three Municipal Commissioners. Their duty is to hold local enquiries and report upon petitions referred to them. It is stated that the number of Ward Commissioners being small, great inconvenience is experienced in the disposal of cases requiring local enquiries. It is proposed to organize elective Ward Committees in this Municipality. In Gya the Ward Committees did not work well during the year. The Chairman reports that the members showed a very lukewarm interest in the business before them. In Arrah the Ward Committees were entrusted with general power to supervise the conservancy of the Wards; and are reported to have been of some service. In the Chupra Municipality there are four Ward Committees, consisting of three members each. Their chief duty is to supervise the conservancy operations of their respective Wards and to report on any matters referred to them by the Vice-Chairman. Each Committee deputes one of its members every week to hear the conservancy reports of its mohullahs. The Conservancy Sub-Overseer submits his reports once a day to this member, who forwards them to the Vice-Chairman of the Municipality with his remarks and recommendations for final orders. Each Committee has a book in which are noted briefly the orders given in matters other than such as are merely routine.

45. In the Bhagalpore Division Ward Committees exist in the Municipalities of Bhagalpore, Purneah, and English Bazar and in the station of Jamalpore in the District of Monghyr.

46. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class Municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.		
						Rs.	A.	P.
1.	Burdwan	470	472	52	...	201	7	0
2.	Midnapore	188	152	84	1	60	4	0
3.	Hooghly and Chinsurah	375	348	58	...	441	12	0
4.	Serampore	689	622	67	...	632	0	6
5.	Utterparah	123	120	3	...	196	6	0
6.	Howrah	1,463	1,232	173	58	1,968	14	3
7.	Suburban	1,555	1,322	166	34	7,417	14	0
8.	Kishnagbur	357	329	77	...	194	9	3
9.	Santipore	112	140	21	2	160	10	0
10.	Banaghat	37	Not mentioned in the report			77	4	0
11.	Jessore	41	35	6	...	185	3	0
12.	Rampore Beaulah	360	347	49	...	161	8	0
13.	Darjeeling	620	604	34	...	933	14	0
14.	Dacca	702	568	127	17	865	10	0
15.	Narsingunge	107	191	4	...	296	4	0
16.	Chittagong	...	No Bench constituted.			...	...	...
17.	Comilla	...	Not reported.			...	...	...
18.	Patna	1,341	1,077	1,031	...	2,771	10	10
19.	Gya	431	367	103	8	744	0	0
20.	Arrah	143	132	21	4	136	0	0
21.	Mozufferpore	4	6	...	...	22	0	0
22.	Durlbhanga	333	1,113	10	...	2,109	2	0
23.	Chupra	136	68	68	...	44	11	0
24.	Monghyr	501	419	158	...	172	15	0
25.	Bhagalpore	1,184	1,135	75	...	618	3	0
26.	Purneah	23	21	18	26	9	0	0
27.	Pooree	...	No Bench constituted.			...	...	...

47. The table below shows the work done by Benches in second class Municipalities and Stations where such Benches have been constituted:—

Number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.		
						Rs.	A.	P.
1. Culna	...	183	166	19	...	106	0	0
2. Cutwa	...	17	18	4	...	72	0	0
3. Dainhat	...	3	3	...	...	15	0	0
4. Raneegunge	...	269	288	45	...	245	0	0
5. Bansbaria	...	110	91	19	...	15	0	0
6. Baidabatty	...	448	443	20	1	400	0	0
7. Bhuddessur	...	240	234	6	...	235	0	0
8. Chunderkona	...	16	26	...	...	21	0	0
9. Tumlook	...	35	42	3	1	42	0	0
10. Rajpore	...	90	154	46	...	146	10	0
11. South Barraekpore	...	73	50	23	...	114	8	0
12. North ditto	...	67	67	...	...	29	14	0
13. North Dum-Dum	...	6	5	3	...	4	8	0
14. Nuddea	...	31	24	10	8	14	8	0
15. Sathkhira	...	22	22	...	2	14	2	0
16. Berhampore	...	330	314	83	...	275	15	6
17. Nattore	...	65	103	2	13	111	0	0
18. Pubna	...	24	40	2	...	38	0	0
19. Sherepore	...	22	26	...	...	3	0	0
20. Barisal	...	88	73	19	2	98	0	9
21. Gologong	...	205	188	32	1	190	2	0
22. Jamalpore	...	499	324	175	...	192	0	0
23. Sahibgunge	...	591	568	26	...	337	0	0
24. Cuttaek	...	223	124	127	1	560	12	0
25. Purlia	...	96	110	12	...	89	0	0

48. *Assessments.*—In the Presidency Division the work of the assessment department of the Suburban Municipality was satisfactorily performed. The number of houses inspected, re-valued and re-assessed during the year was 11,047, of which 1,660 were pucca and 9,387 were thatched houses. The number of houses which were either for the first time brought under assessment or the valuations of which were enhanced on account of improvements was 5,875. It is reported that the year's operations resulted in an increase of Rs. 6,000 in the house-rate assessment. In the Santipore Municipality a re-assessment of the rate on holdings was made during the year under report. The revision took effect from the commencement of the current year. It is reported that the re-assessment added about Rs. 400 a year to the income of the Municipality. There was a re-valuation of the house property made during the year in the Ranaghat Municipality. The work was divided by the Commissioners among themselves, and it is reported to have been satisfactorily performed. The object of the revision is said to have been to equalize the incidence of the house-tax. In the second class Municipalities in the Presidency Division revised assessments were made during the year in the South Suburban, Rajpore, Kumarkhali, Moheshpore, Chanduria, Debbhatta, Berhampore, Junghpore, and Kandi Municipalities. In Berhampore the revision of assessment was made in consequence of the inclusion of the Berhampore Cantonment and some additional villages in the Municipality.

49. In the Rajshahye Division the general revision of assessment which was made in the Darjeeling Municipality in 1881-82 came into effect from the commencement of the year under report. The result of the revision was the raising of the demand of house-rate from Rs. 14,197 to Rs. 17,000. A general re-assessment of taxable property was made during the year in all the second class Municipalities of this division, with the single exception of Pubna. The result of the revision in Dinagepore was that certain anomalies in the assessment were corrected, and a graduated scale, according to the circumstances of the people, was adopted. It is reported that in Nattore the revised assessment made in 1881-82 underwent a further and more thorough revision. The revised assessments in Serajgunge and Bogra took effect from 1st April 1883. In Sherepore and Rangpore the alterations were slight. In Kurseong and in the union of Julpigoree the revision resulted in an increase in the demand.

50. In the Dacca Division the assessment in the Naraingunge Municipality was altered from a tax on persons under clause (a) of section 77 of Act V (B.C.) of 1876 to a rate on the annual value of holdings under clause (i) of that section. It is reported that this alteration in the mode of assessment effected an increase of Rs. 5,576 to the income of the Municipality. In the second class Municipality of Nalchitty the assessment was revised during the year. It yielded an increase of Rs. 19.4 to the income of the Municipality. The assessment is reported to be now neither heavy nor oppressive to the people, and to bear a fair proportion to their circumstances and property. The average rate of taxation is stated to be Rs. 2.2.3 per holding per annum. In the Sherepore Municipality, in the district of Mymensingh the assessment of the tax on persons was also revised during the year. The revision effected an increase of Rs. 778.8 in the demand of the tax.

51. In the Chittagong Division the assessment of the Brahmunbaria Municipality was revised during the year under report, and the result was an increase of Rs. 300 in the income of the Municipality under the head of "tax upon persons."

52. In the Patna Division there was no revision of assessment in any of the first class Municipalities except Durbhunga. The result of the revision is reported to have been not very successful. In Patna and Mozufferpore the practice of collecting the tax by half-yearly instalments was changed, and the municipal dues are now collected every three months.

53. In the Bhagulpore Division the assessments in the Monghyr and Colgong Municipalities were revised during the year. The result of the revision in Monghyr was an increase of Rs. 302.2.3 in the collections of the house-rate for 1882-83 over those of 1881-82. In Colgong the revised assessment came into operation from the beginning of the current year.

54. In the Orissa Division there was a triennial revision of assessment in some of the wards of the Cuttack Municipality. The result was a net increase of Rs. 329.13.3 in the demand.

55. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the Municipality of Durbhunga. The tax was introduced during the second half of the year, and 99 horses and 22 vehicles were registered and charged at full rates. Mention was made in the report for 1881-82 that sanction had been accorded to the Commissioners of the Doonmun Municipality to register all carts kept or habitually used within the Municipality and to charge a fee not exceeding that specified in section 134 of the Municipal Act for such registration. The orders took effect from the commencement of the year under report. Sanction was also given during the year to the levy by the Commissioners of the Jessore and English Bazar Municipalities of fees for the registration of carts kept or used within the limits of those Municipalities. The fee sanctioned for Jessore was annas two per month or annas twelve per half-year upon every cart. That for English Bazar was Rs. 2 per half-year.

56. *Rectification of municipal boundaries.*—In April 1883, the Commissioner of the Patna Division submitted a proposal from the Commissioners of the Revilgunge Municipality for the revision of the boundaries of that Municipality. The object of the revision was stated to be to make the eastern and western limits of the town distinct and capable of identification. The proposal received the sanction of Government in the following month.

57. The boundaries of the Durbhunga Municipality were also revised during the year. The proposal was made by the Municipal Commissioners with a view to provide for the sanitation of certain villages lying on the outskirts of the eastern boundary of the Municipality.

58. In March 1883 the Commissioner of the Rajshahye and Cooch Behar Division submitted a proposal to revise the boundaries of the Rampore Beaulah Municipality in the district of Rajshahye. The object of the change was the inclusion of eight suburban villages within the limits of the town. The proposal received the sanction of Government in July 1882.

59. During the year under report the Commissioner of Dacca submitted a proposal for the exclusion, from the limits of the town of Dacca, of eight hamlets

which had hitherto been included within the Municipality. These villages were very remote from the centre of the town and were thinly populated. The tax raised from them, though inconsiderable, was felt as a heavy burden by the people. In the infancy of the Municipality the inclusion of these tracts was probably thought advantageous as helping to swell the municipal income without adding much to its expenses. But it has been found impracticable to extend to these tracts the filtered-water supply which the town of Dacca now possesses, or to light the streets in them, or to attend properly to their conservancy, and it was therefore considered expedient to contract the Municipality within limits which will render it practicable to extend equal advantages to all parts. The sanction of Government was accorded to the proposal, and the revised boundaries came into effect from the 1st October 1882. The revision had also the effect of excluding from the municipal limits the khedda grounds at Dacca.

60. The limits of the town of Mohespore, a second class Municipality in the district of Nudda, were extended during the year by the inclusion within them of two villages called Hamidpore and Jalipore. Both these villages lie on the borders of the Municipality and enjoy the advantages of municipal administration as regards the means of communication. But their sanitary condition was defective, and they formed a source of danger in times of epidemics of disease. The population of the villages were moreover mostly engaged in pursuits other than agricultural. The revision was sanctioned, and it came into effect on the 1st January 1883.

61. *Income.*—The following statement shews the receipts of the different classes of Municipalities, Unions, and Stations during the year 1882-83, as compared with the previous year :—

Income.

HEADS OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. ASSESSED TAXES—														
a.—Conservancy cess	1,40,992	1,32,591	83,374	82,346	47,306	63,205	6	.....	.....	.....	.....	.....	2,38,472	2,97,596
b.—License on trades	1,028	1,061	.....	.....	429	100	10	.....	.....	.....	.....	.....	1,472	1,132
c.—Tax on persons, according to circumstances and property ... ..	.....	.....	.....	.....	25,885	10,300	4,92,082	4,72,146	95,478	95,602	.....	.....	6,12,937	5,78,439
d.—Tax on owners, according to the yearly value of houses and lands owned by them	2,38,172	2,46,176	1,21,630	1,27,438	4,43,836	4,61,310	3,480	5,201	.....	.....	17,140	17,140	4,25,066	8,54,076
e.—Lighting tax ... ..	.....	.....	30,080	32,107	.....	.....	.....	.....	.....	.....	.....	.....	50,600	52,102
f.—Tax on carriages and animals	41,940	57,071	10,214	11,377	52,925	54,850	45,030	48,434	3,218	1,071	1,094	1,230	1,61,334	1,54,738
g.—Tolls on roads and at ferries	3,137	5,102	175	.....	90,812	99,761	50,247	54,908	644	92	.....	.....	1,63,406	1,67,634
4.—OTHER TAXES—														
a.—Fees on musical processions ... ..	.....	.....	.....	.....	2,011	2,735	.....	.....	.....	.....	.....	.....	2,011	2,735
b.—Latrine fees ... ..	.....	.....	.....	.....	1,307	.....	.....	.....	1,225	.....	.....	.....	2,829	.....
c.—Tax on rice-dalls ... ..	.....	.....	.....	.....	.....	.....	325	547	.....	.....	.....	.....	325	547
d.—Tax on coal and brick and lime kilns ... ..	.....	.....	.....	.....	.....	.....	25	25	.....	.....	580	580	.....	712
e.—Fees for keeping pigs and cows ... ..	.....	.....	.....	.....	.....	.....	.....	.....	435	.....	.....	.....	435	.....
f.—Fishery tax ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87
5.—Miscellaneous receipts	90,807	61,623	24,080	26,461	2,03,879	1,58,761	1,52,948	1,36,440	13,518	14,379	2,504	4,877	4,97,733	5,30,523
6.—Loans ... ..	.....	.....	.....	.....	.....	835	800	544	.....	.....	.....	.....	600	1,460
7.—Deposits and advances	23,434	16,281	618	510	3,770	6,300	204	2,620	.....	.....	130	.....	29,000	15,058
Total	5,54,185	5,31,596	2,45,069	2,67,716	8,71,366	9,42,991	7,45,073	7,11,920	1,12,309	1,12,134	23,269	23,443	20,33,940	20,16,676

62. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 86,135. The increase was shared in by all first class Municipalities except the Suburbs of Calcutta and by Stations; and was distributed as follows:—

In the Howrah Municipality	Rs.
In other first class Municipalities	14,056
In Stations	1,11,736
	1,184
Total amount of increase	1,26,976

63. The following classes of municipal institutions showed a decreased revenue during the year:—

	Ra.
The first class Municipality of the Suburbs of Calcutta	6,919
Second class Municipalities	33,747
Unions	175
Total amount of decrease	40,841

Deducting the amount of decrease from the total increase it will be seen that there was a net increase of Rs. 86,135 in the municipal revenue of the province over that of the year 1881-82.

64. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

Heads of receipt.	Amount of increase.
	Ra.
Conservancy cess	19,117
Tax on owners according to annual value of holdings	30,070
Lighting tax	2,288
Tax on carriages and animals	23,204
Tolls on roads and at ferries	4,278
Fees on musical processions	724
Fees on rice stalls	241
Tax on coal and brick and lime kilns	138
Fees for keeping pigs and cows	57
Miscellaneous	51,520
Loans	899
Total	1,32,536

On the other hand there was a decrease under the following heads:—

	Ra.
License on trades	338
Tax on persons	34,499
Latrine fees	2,529
Fishery tax	435
Deposits and advances	8,600
Total	46,401

65. The increased receipts under the head of *Conservancy cess* were due to the introduction of the Latrines Act VI (B.C.) of 1878 to the Municipality of Bhagulpore and to the extension of the area of operations under the Act in certain other Municipalities.

66. The increase under the head of *Tax on Owners of houses and lands* was chiefly due to the transfer of the Municipality of Naraingunge from the second to the first class. There was an increase of Rs. 8,003 under this head in the Suburban Municipality due, it is said, to improvement in the collections.

67. The increase under the head of "Lighting tax," which is levied only in Howrah under Act V (B.C.) of 1873, was due to the extension of the area of lighting.

68. There was a total increase of Rs. 23,204 under the head of *Tax on carriages and animals*. This amount was distributed among all classes of Municipalities in the manner shown in the margin. The increase was due to greater activity of trade during the year under report. In Appendix A will be found a statement showing the number of carriages and animals licensed during the year under report in first class Municipalities.

69. The increase under the head of *Tolls on roads and at ferries* was due to the order of Government passed in June 1881 by which Municipalities were allowed in certain cases to appropriate the receipts from ferries situated within their limits.

70. The next head of income which demands special mention is *Miscellaneous receipts*. The statement below shows the sources of income which come

	Amount of increase.
	Ra.
Suburbs of Calcutta	16,036
Howrah	1,159
Other first class municipalities	1,633
Second class municipalities	3,798
Unions	453
Stations	185
Total	23,204

under this heading and the amounts realized from each of them during the years 1881-82 and 1882-83—

	1881-82.	1882-83.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Realizations under special Acts ..	45,492	35,031	....	10,461
2. Proceeds of lands ..	5,608	7,762	2,154	....
3. Income from markets ..	38,016	71,774	33,758	....
4. Conservancy and road cleaning ..	2,923	3,228	305	....
5. Municipal fines ..	48,088	40,708	....	7,380
6. Payments for municipal services rendered to individuals ..	36,509	36,316	....	193
7. Grants-in-aid from Provincial or local funds ..	72,568	39,684	....	32,884
8. Sundries (rent of municipal lands, receipts from public gardens, &c.)	2,38,529	3,04,750	66,221	....
Total ..	4,87,738	5,39,253	1,02,438	50,918

71. The following grants were made to Municipalities during the year from Provincial or local funds:—

Names of Municipalities.	Amount of grant.	For what purpose.
	Rs.	
1. Darjeeling ...	2,266	Paid from the Darjeeling Improvement Fund Rs. 1,000 for the payment in part of the Cooch Behar loan and Rs. 1,200 as the capitalized value of rent on a location taken up for cantonment purposes.
2. Gya ...	22,566	From the Gya Lodging House Fund for the following purposes:— Rs. 5,500 for conservancy establishment ; 2,000 for latrine establishment ; 7,000 for a new hospital building ; 7,066 for drainages and other improvements ; 1,000 for clearing a tank in the town, called " Ramsagar."
3. Poorce ...	4,000	From the Poorce Lodging House Fund as a contribution to the conservancy of the town.
4. Tumlook ...	498	Not stated in Commissioner's report.
5. Satkhira ...	1,275	Not reported by Magistrate.
6. Lalbagh ...	3,900	Grant by Government for the conservancy of the town.
7. Furroedpore ...	220	Pound proceeds are erroneously shown under this head.
8. Goalundo ...	311	Ditto ditto.
9. Madaripore ...	129	Ditto ditto.
10. Barh ...	1,510	} Not stated in Commissioner's report.
11. Sasorum ...	2,424	
12. Outtack ...	585	From Government for the conservancy of the cantonment.
Total ...	39,684	

72. During the year a special grant of Rs. 2,850 was made by Government to the Darjeeling Municipality for the purpose of completing the flooring and revetting of the Lochnaghur Jhora. Another grant of Rs. 1,000 was made by Government during the year to the Patna Municipality to enable it to meet the cost of metalling a road leading to the Patna Ghat Station of the East Indian Railway.

73. *Incidence of Municipal Tax.*—The incidence of municipal taxation per head of population was eleven annas during the year. The incidence of total municipal income from all sources per head of population was fourteen annas.

74. *Total sum available.*—The net credit balance of the previous year, after deduction of a deficit balance of Rs. 5, amounted to Rs. 5,09,947, which added to the income of the year under report gave a total sum of Rs. 31,29,422 available for expenditure. The total expenditure during the year amounted to Rs. 24,48,153, as shown in the statement below, and the balance at the close of the year was Rs. 6,81,269.

75. *Expenditure.*—The following table shows the various heads of expenditure in Municipalities, Unions, and Stations during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1871-82.	1882-83.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.	1891-92.	1892-93.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. General establishment, including collection charges ...	46,038	47,397	23,645	25,626	76,468	89,007	94,367	87,101	16,038	15,840	2,830	2,940	2,47,800	2,07,400
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	10,000	13,050	4,887	5,020	.....	.....	141	1,283	.....	.....	.....	.....	13,439	18,320
(b)—Establishment and appliances for lighting ...	38,867	31,002	30,801	32,553	18,091	25,111	4,719	12,078	242	2,105	43	80	60,808	1,04,703
(c)—Police and its contingencies ...	70,180	82,105	56,012	55,721	1,85,323	11,308	1,07,550	15,515	55,360	4,706	2,816	309	5,54,615	1,40,682
3. Public health—														
(a)—Registration of births and deaths ...	1,538	1,335	.....	.....	827	687	831	763	239	136	.....	.....	3,292	2,016
(b)—Buildings, slaughter houses, latrines ...	.....	8,944	.....	.....	15,017	28,776	10,600	10,829	1,020	1,405	50	179	27,830	58,908
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	3,600	5,987	3,360	2,782	10	320	570	61	4,186	9,170
(d)—Maintenance of medical institutions ...	3,778	2,907	2,734	4,038	32,570	69,645	37,513	80,620	708	6,337	222	150	77,063	1,68,077
(e)—Vaccination establishment ...	2,501	2,550	735	770	3,579	3,285	5,114	2,524	327	241	55	94	10,101	9,449
(f)—Waterworks establishment and repairs ...	.....	.....	.....	.....	18,114	20,891	5,027	12,074	1,100	405	186	147	25,070	34,117
(g)—Establishment and appliances for watering roads ...	10,422	17,086	7,781	9,838	14,185	19,085	3,749	9,438	849	60	172	105	45,800	88,872
(h)—Road-cleaning establishment, &c. ...	21,009	37,654	47,174	48,979	11,161	66,268	14,808	10,953	1,324	2,437	905	890	1,42,807	1,68,635
(i)—Conservancy ...	1,88,474	1,00,002	73,410	79,063	1,25,553	1,89,919	71,462	74,846	11,207	17,119	6,803	7,017	4,94,411	4,38,994
(j)—Drainage works ...	32,678	10,125	2,780	6,788	48,043	40,318	77,941	51,081	1,710	1,601	29	670	1,63,089	1,13,660
(k)—Other measures—establishment for markets, slaughterhouses, public gardens, &c. ...	.....	720	513	2,598	6,411	5,213	2,658	12,027	1,711	15	.....	.....	11,206	21,522
4.—Public instruction ...	3,006	3,040	1,021	1,700	4,377	15,301	13,616	20,525	914	4,248	29	.....	20,949	46,961
5.—Public convenience—														
(a)—Public works, roads, establishment, &c. ...	1,18,277	97,546	3,831	9,548	1,08,807	2,73,610	1,57,488	1,98,107	8,801	20,830	5,817	6,088	4,73,794	6,01,658
(b)—Survey of land ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	206	1,017
(c)—Other charges (printing rewards, &c.) ...	5,020	4,433	.....	.....	5,720	9,688	10,000	10,000	675	1,074	.....	270	24,117	27,261
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	1,170	2,996	3,528	4,464	8,386	2,932	.....	.....	6,000	11,802
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	21,648	14,053	10,595	1,516	.....	.....	.....	.....	34,938	15,309
(b)—Interest ...	.....	.....	.....	.....	6,980	4,407	636	1,370	.....	.....	.....	.....	6,718	6,063
(c)—Deposits and advances ...	31,877	22,294	.....	.....	5,372	6,265	710	1,805	20	.....	.....	.....	38,000	30,354
8. Miscellaneous ...	9,688	13,005	6,903	6,536	84,022	67,650	10,028	24,402	4,288	5,606	1,703	2,290	70,404	1,09,686
Total ...	5,38,547	4,88,830	2,41,400	2,67,032	8,82,618	9,17,424	7,15,343	8,62,890	1,11,705	90,746	21,790	31,648	25,11,400	26,48,133

Names of municipal institutions.	Amount of decrease. Rs.
Suburbs of Calcutta ...	49,717
Second class Municipalities ...	52,463
Unions ...	21,958
Stations ...	164
Total ...	1,23,692
	Amount of increase. Rs.
Hawrah ...	26,534
Other first class Municipalities ...	34,906
Total ...	60,440

76. The expenditure amounted to Rs. 24,48,153 against Rs. 25,11,405 in the previous year, showing a decrease of Rs. 63,252. The statement in the margin shows the municipal institutions in which there was decreased expenditure during the year. There was on the other hand an increase of Rs. 60,440 in the expenditure of first class Municipalities in the interior of the province and in that of Howrah.

77. The heads of charge under which decreased expenditure was incurred, and the amount of decrease, are shown below :—

	Amount of decrease. Rs.
Police ...	4,06,013
Registration of births and deaths ...	310
Vaccination ...	659
Drainage works ...	50,139
Loans ...	19,664
Interest ...	655
Deposits and advances ...	7,655
Total ...	4,85,095

There was increase of expenditure under the following heads :—

	Amount of increase. Rs.
Establishment, including collection charges ...	19,600
Establishment and appliances for extinguishing fires ...	2,931
Establishment and appliances for lighting ...	14,310
Buildings, slaughter-houses, latrines ...	25,476
Repairs to markets, dispensaries ...	2,984
Maintenance of medical institutions ...	84,414
Water-works ...	9,038
Establishment and appliances for watering roads ...	10,212
Road-cleaning establishment, &c. ...	16,118
Conservancy ...	34,413
Other measures for the protection of public health ...	10,226
Public instruction ...	23,112
Public works, roads, &c. ...	1,27,308
Survey of land ...	1,631
Other charges for securing public convenience ...	3,114
Contribution to Local or Provincial Funds ...	3,712
Miscellaneous ...	33,144
Total ...	4,21,843

78. *Establishment and Collection Charges.*—During the year under report

	Cost of establishment.				Collection charges.			
	1881-82.	1882-83.	Increase.	Decrease.	1881-82.	1882-83.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class Municipalities ...	96,621	1,09,990	13,469	...	49,620	51,970	2,350	...
Second class Municipalities ...	29,489	32,689	3,200	...	54,818	54,412	...	406
Unions ...	2,801	4,172	1,371	...	12,282	11,668	...	614
Stations ...	1,464	1,773	309	...	895	816	...	79
Total ...	1,30,275	1,48,624	18,349	...	1,17,615	1,18,866	2,250	1,099

there was an increase in the cost of establishment proper in all the classes of Municipalities, Unions and Stations in the province. The collection charges show an increase against the first class Municipalities but a decrease against all other municipal institutions. The

increase in the cost of establishment was due to the entertainment of additional clerical agency and to increased office contingencies.

70. *Establishment and Appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 18,359 against Rs. 15,428 in the previous year. There was an increase of Rs. 2,156 in the Suburban Municipality, due to increased contributions paid by the Municipality on account of the maintenance of the fire-brigade. In second class Municipalities the charge under this head rose from Rs. 141 in 1881-82 to Rs. 1,233 in 1882-83. The Municipalities in which the bulk of the expenditure was incurred were Bankoora, Bishenpore, Bluddessur, and Bogra.

In the suburbs of Calcutta there occurred 26 fires during the year, and property to the value of Rs. 11,46,883 was destroyed. The principal fires were those which occurred at the Strand Bank Jute Press, the Camperdown Jute Press, and at the Chitpore Hydraulic Press. In the last named place a fire occurred at about the same month of the previous year, when property worth four lakhs of rupees was destroyed. In Howrah 20 fires took place during the year, and the property destroyed was estimated at Rs. 55,900. There were 4 large fires, in one of which the Calcutta Fire Brigade rendered very material assistance.

80. *Lighting.*—The expenditure under the head of lighting shows an increase of Rs. 14,410 over that of the previous year. The increase was distributed among all classes of Municipalities, Unions and Stations. The only Municipality which shows a decrease is the suburbs of Calcutta. In Howrah the increase was due to the increased area to which the gas lighting was extended during the year. In the second class Municipalities named below lights were introduced for the first time during the year under report:—Bankoora and Bluddessur in the Burdwan Division; Bussceerhat in the Presidency Division; Bogra and Sherepore in the Rajshahye and Cooch Behar Division; Burrial and Nalchitty in the Dacca Division; Barh, Buxar, Sasseram, Hajipore, and Lalgunge in the Patna Division; Deoghur in the Bhagulpore Division; Cuttack in the Orissa Division; and Ranchoo in the Chota Nagpore Division.

81. *Police.*—The expenditure on account of police fell from Rs. 5,55,635 in 1881-82 to Rs. 1,49,622 in the year under report. This was due to the fact that effect was given during the year to the policy of Government by which all Municipalities except the Suburbs and Howrah, were entirely relieved of the charges on account of police, in order that they might be able to utilize their resources more completely in carrying out schemes of improvement as regards conservancy, drainage, and water-supply.

82. The Howrah municipal police force consisted of 3 inspectors, 4 sub-inspectors, 19 head constables, and 337 constables. The total cost of the force including office establishment and contingencies amounted to Rs. 47,615. One-fourth of this amount, or Rs 11,904, was paid by Government and three-fourths, or Rs. 35,721, were borne by the Municipality.

83. The strength of the Suburban Police Force consisted of 2 superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 30 Bengalis and 16 up-country men. The constables included 78 Bengalis and 558 up-country men. The cost of the force, which amounted to Rs. 1,53,743 in 1882, was paid in equal proportions by Government and the Municipality.

84. The Lieutenant-Governor has since taken over three-fourths of the Police charges in the Suburbs and Howrah, in order to make funds available to these Municipalities for expenditure on water supply.

85. *Maintenance of Medical Institutions.*—The expenditure under this head rose from Rs. 77,663 in 1881-82, to Rs. 1,62,077 during the year under report. The increase occurred in Municipalities and Unions as shown in the margin. There was a decrease of Rs. 1,508 in the expenditure under this head in the Suburban Municipality, and of Rs. 75 in Stations. The net increase was therefore Rs. 84,414. This rise was the effect of the orders of Government transferring the charges on account of dispensaries and hospitals to the Municipalities within which they are situated.

	Amount of increase, Rs.
In the first class Municipality of Howrah	1,291
Other first class Municipal- ities	37,066
Second class Municipalities ..	43,078
Unions	4,559
Total	85,997
Deduct—Amount of decrease ..	1,583
Net increase	84,414

86. During the year under report the following dispensaries were vested in Municipalities under the provisions of section 34 of Act V (B.C.) of 1876:—

- (1) Barisha Dispensary in the South Suburban Municipality.
- (2) Oola Dispensary in the Birnagore Municipality.
- (3) Dacca Mitford Hospital in the Dacca Municipality.
- (4) Lalbagh Dispensary in the Lalbagh Municipality.
- (5) Ohunderkona Dispensary in the Chunderkona Municipality.
- (6) Dinagepore Dispensary in the Dinagepore Municipality.
- (7) Bhaugulpore Dispensary in the Bhaugulpore Municipality.
- (8) Kishnaghur Dispensary in the Kishnaghur Municipality.

Three new dispensaries were established during the year within Municipalities. Of these, one was at Berari in the town of Bhaugulpore, one at Barripore in the 24-Pergunnahs, and one at Ramjibunpore in Midnapore. The building in which the charitable hospital at Monghyr was located being insufficient for the wants of the station, and low and unsightly, it was resolved by the Commissioners to enlarge and improve it. Mr. H. Dear, an influential resident of the town and a Municipal Commissioner, expressed his willingness to erect a new building for the hospital at his own expense. The offer was accepted and the building was under construction when the year closed. It will be 208 feet long and 42 feet broad, and will be divided into suitable wards for male and female patients, both European and native, and a ward for ophthalmic cases. It is also stated that provision will be made for the isolation of contagious cases and for an operating room.

87. Another very useful institution which was opened during the year was the Eden Sanitarium at Darjeeling. This is a hospital for the treatment of European patients and convalescents on payment of a graduated scale of fees. The receipts of the hospital from private sources up to 31st October 1883 amounted to Rs. 37,256, and the expenditure up to that period was Rs. 33,411. The cost of construction and furniture amounted to Rs. 1,68,979, the greater part of which was contributed by Government.

88. *Vaccination.*—The statement below shows the results of vaccine operations carried out during the year in Municipalities and dispensaries:—

Number of municipalities in which vaccinators were employed.	Number of vaccinators.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Males.	Females.	Total.	Primary.	Re-vaccination.
164	160	33,947	23,107	56,104	92.77	69.70

89. During the year under report the Compulsory Vaccination Act, V (B.C.) of 1880, was extended to the Municipalities of Howrah, Uttarparah, Gya, Sasseram, Monghyr, and English Bazar in Maldah, and to the station of Jamalpore. At the close of the year the Act was in force in fourteen towns.

90. In December 1882 the Sanitary Commissioner submitted a set of rules for the guidance of officers of the Vaccination Department in the performance of their vaccination and sanitary duties. The rules provided for the submission, in the shape of a monthly diary of prescribed form, of information regarding the number of operations performed by the vaccinators and their results, and also the sanitary condition of villages visited. The rules were approved by Government in January 1883.

91. The table below shows the number of villages visited by the officers of the Vaccination Department as Sanitary Inspectors:—

NAMES OF CIRCLES.	By Superintendents.	By Deputy Superintendents.	By Inspectors.	By native Superintendents.	By head vaccinators.
Metropolitan	111	242	.....	.....	.....
Darjeeling	21	64	.....	104	.....
Bacchi	100	6	18	88	.....
Eastern Bengal	21	18	5	.....	23
Scotial Pergunnahs .. .. .	.....	142	30	.....	11
Behar	28	.....	.....	.....	66
Orissa	160	.....	.....	.....	.....
Total	401	469	107	136	90

92. *Water-supply.*—The expenditure under this head shows an increase of Rs. 9,038 over that of the previous year. The increase is observable mostly in second class Municipalities, where the expenditure rose from Rs. 5,627 to Rs. 12,674. Unions and Stations show diminished expenditure under this head by Rs. 745 and Rs. 41 respectively. Howrah and the Suburbs of Calcutta spent nothing on this object; but the other first class Municipalities shew an increase of Rs. 2,777. The greater portion of the expenditure was incurred in the town of Dacca, for the maintenance of the water-works.

93. The scheme for supplying the town of Burdwan with water from the Damuda, referred to in the report for 1881-82, was undertaken during the year under report, and the construction of the necessary works was entrusted to Messrs. Marillier and Edwards, contractors.

94. A scheme for supplying the Municipality of Howrah with filtered water was under consideration when the year closed. It contemplated bringing the water from Rishra, a place on the west bank of the river within the jurisdiction of the Serampore Municipality, and three miles below the point from which water is drawn by the Calcutta Municipality. The initial cost of the scheme was estimated at Rs. 13½ lakhs, and the working charges at Rs. 29,190 per annum. It provided for a supply of 10 gallons per head of filtered water of similar quality to that supplied by the Calcutta water-works. The scheme was submitted for the sanction of Government, but as it appeared doubtful whether it would be safe and wise to take the water from the Hooghly at Rishra, or indeed from any point below Pulta, the Commissioners have been asked to reconsider this matter and come to a settlement about it in the first instance. They have been also asked to prepare a scheme that will include all the riparian municipalities between Serampore and Howrah.

95. The Bhagulpore water-supply scheme, to which reference was made in paragraph 79 of the report for 1881-82, has not yet been finally settled. A revised estimate has been submitted by the Commissioners, and has been referred to the Public Works Department of Government for report.

96. Much has been done during the year under review towards the extension of the system of water supply to the Suburbs of the town of Calcutta. The Commissioners of the Suburban Municipality having expressed their inability to provide the means for a sufficient supply of filtered water to the Suburbs, it has been decided to place them in a position to defray the cost of providing a 48 instead of a 45 inch main. To this end they have been given to understand that Government will be prepared to relieve the municipality of one-half (about Rs. 38,000) of the charges now borne by it on account of police with effect from the beginning of the ensuing financial year. The necessary machinery is now on its way from England. A bill has also been recently introduced into the Council giving the Commissioners power to levy a water rate in the Suburbs and to construct the necessary works for the distribution of the water. The water-works will admit of a daily supply of 4,000,000 gallons of filtered water, but it is considered desirable for the present to restrict the supply to half this quantity.

97. *Conservancy and Buztee Improvement.*—The expenditure under this head shows an increase of Rs. 34,413 over that of the previous year. The increase took place in all classes of Municipalities, Unions, and stations, except only in the Municipality of the suburbs of Calcutta, where there was a decrease of Rs. 8,212. The statement in the margin shows in detail the particulars of the increased expenditure under this head.

The conservancy provisions contained in Part VII of the Municipal Act, or portions of them, were extended during

the year to the Municipalities of—

Goverdanga.
Moheshpore.
Furzedpore.

Burrisaul.
Chittagong.
Pooree, and

Cuttack.

Class of institution.	Amount of increase. Rs.
First class Municipality of Howrah	5,628
Other first class Municipalities in the interior of the province	30,383
Second class Municipalities	3,383
Unions	3,152
Stations	154
Total	42,626
Debit amount of decrease in the Suburban Municipality	8,212
Net increase	34,413

Part IX of the Municipal Act, regarding the establishment and regulation of markets, was extended to the Municipalities of Serampore, Kushtea, Comerkhally, and Hajeeopore.

Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the following Municipalities:—

- | | |
|--------------|----------------|
| 1. Rungpore. | 4. Noakholly. |
| 2. Bogra. | 5. Bhagulpore. |
| 3. Dacca. | 6. Pooree, and |
| | 7. Cuttack. |

During the year, Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class Municipalities, was extended to the Municipalities of Chinsurah, Howrah, Jessore, Darjeeling, Comillah, and Bhagulpore.

98. The conservancy of first class Municipalities continued to be generally well looked after. There was also some improvement in this respect in second class Municipalities, Unions, and Stations during the year under report.

99. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1882-83 in first class Municipalities. In the matter of the improvement of *bustees*, the Suburban Municipality showed commendable energy. An extensive *bustee*, called the *Hal darbagan bustee*, inhabited by a low class of people, called *Kawrahs*, whose chief occupation is the breeding of pigs, was entirely cleared of these animals, and the piggeries owned by Chinamen were brought under more complete supervision by the municipal agency. The Commissioners also initiated proceedings in the case of three other *bustees* situated in Blowaniopore, called the *Woolfubagan*, *Gungaram*, and *Kasiabagan bustees*. They were inspected and reported upon by the Sanitary Commissioner and the Health Officer of Calcutta, and their report was adopted by the Commissioners at a meeting. It is stated that the necessary notices to the owners of the hamlets have been served, and that steps are being taken to carry out the recommendations of the medical officers.

100. The following table shows the proportion of total income spent under the head of "Public Health" in the Municipalities of the different divisions during the year 1882-83:—

DIVISIONS.	In the first class Municipalities.	In the second class Municipalities.	In Unions.	In Stations.	In all classes of Municipalities taken together.
Burdwan	50.5	36.5	21.4	.....	47.3
Presidency	33.3	23.3	11.0	.....	31.0
Bahadur and Cooch Behar	50.1	45.3	67.6	.....	54.0
Dacca	51.4	31.6	11.0	.....	45.1
Chittagong	55.8	51.4	.....	.....	53.3
Purnea	50.6	36.2	.....	.....	43.1
Bhagulpore	32.8	46.1	24.4	40.0	34.7
Orissa	45.4	51.0	.....	.....	48.5
Chota Nagpore	.....	55.5	29.5	.....	47.8
Percentage of expenditure on "public health" in each class of Municipalities in the province	42.7	33.3	28.5	40.0	40.5

101. *Public instruction.*—The amount spent on education by Municipalities in these provinces during the year 1882-83 was Rs. 48,961 against Rs. 25,849 in the previous year. The increase occurred in first class Municipalities in the interior, in second class Municipalities and in Unions. The statement below shows the classes of institutions to which Municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions. Amount of municipal grant.	Aided institutions. Amount of municipal grant.	Unaided institutions. Amount of municipal grant.
	Rs.	Rs.	Rs.
<i>Secondary Education.</i>			
For boys—			
High English schools	444	9,841	1,810
Middle English do.	600	10,405	1,262
Middle vernacular do.	445	3,147	953
For girls—			
Middle English schools	.....	120	.....
Middle vernacular do.	.....	529	.....

	Rs.	Rs.	Rs.
<i>Primary Education.</i>			
For boys—			
Upper primary vernacular schools ...	.....	1,633	444
Lower do. do. do. ...	.....	3,430	1,696
For girls—			
Upper primary vernacular schools ...	.....	940	33
Lower do. do. do. ...	.....	975	1,133
<i>Indigenous Education.</i>			
Tols	.....	8	36
Maktahs	.....	.....	224
<i>Special Education.</i>			
Engineering and Surveying schools	... ..	.....	79
	—	—	—
Total ...	1,489	31,028	7,670
	—	—	—

102. The statement in Appendix C shows the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1892-93.

103. *Sanitation and drainage.*—The expenditure under this head shows a decrease of Rs. 50,139 from that of the previous year. The decrease took place in the classes of Municipalities noted below:—

	Amount of decrease, Rs.
First class Municipality of the Suburbs of Calcutta ...	22,153
Other first class Municipalities in the interior ...	8,424
Second class Municipalities ...	26,160
Total ...	57,037

In the Municipality of Howrah and in Unions and Stations the expenditure under this head shows an increase:—

	Amount of increase, Rs.
Municipality of Howrah ...	3,999
Unions ...	2,345
Stations ...	554
Total ...	6,898

The decrease in the Suburban Municipality was due to the cessation of expenditure in consequence of the completion of the drains along the Russapugla road. In second class Municipalities a decrease is shown, as the expensive drainage works in the town of Dinapore were completed during the previous year. The drainage of the Lalbagh Municipality in the district of Moorshedabad was also completed during the year and a system of subsidiary drains was under construction when the year closed. The drainage of the town of Rungpore was also completed during the year at a cost of Rs. 16,059; and the effect of the improvement in the drainage upon public health has been most salutary. The death-rate of the town before the drainage scheme was undertaken ranged from 34.01 to 39.34 per 1,000 of population, whereas it is now 24.82.

104. In the Darjeeling Municipality the Lochnaghur Jhora drain was improved, and lengthened, and several new stone drains were constructed. The drainage of the town of Gya was proceeded with during the year, and one of the series of drains embraced by the scheme sanctioned in 1880-81 was

completed during the year at a cost of Rs. 17,782. In the Durbhunga Municipality two sluice gates were erected at the mouths of two large drains which convey the overflow of the Bagmutti and Kamla rivers. In the Purneah Municipality the drainage of the old station, which is water-logged in consequence of obstructions caused by the Ganges and Darjeeling road, was taken in hand during the year. Systematic drainage schemes were inaugurated during the year in the Municipalities of Culna, Serampore, Suri and Tumlook in the Burdwan Division.

- | | |
|----------------|------------------|
| 1. Meherpore. | 5. Baranagar. |
| 2. Mohesipore. | 6. Kurseong. |
| 3. Santipore. | 7. Darjeeling. |
| 4. Raughat. | 8. Baranagore. |
| | 9. Mozufferpore. |

105. During the year 1882 the Sanitary Commissioner visited the Municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners.

106. *Public convenience*.—The expenditure on the following objects are grouped together under this head :—

	Rs.
1. Public Works—	
(a) Establishment	67,674
(b) Construction and maintenance of roads	4,68,009
(c) Other new works	44,599
(d) Other repairs	20,750
2. Survey of land	1,917
3. Other charges (printing, rewards, &c.)	27,231
Total	6,30,180

Compared with the previous year the expenditure in 1882-83 shows an increase of Rs. 1,32,053. The increase was distributed among the various classes of Municipalities as follows :—

	Amount of increase.
	Rs.
Municipality of Howrah	5,712
Other first class Municipalities	75,207
Second class Municipalities	57,378
Unions	13,230
Stations	1,148
Total	1,52,675

There was, on the other hand, a decrease of Rs. 20,622 under this head in the Municipality of the Suburbs of Calcutta.

107. Under the provisions of section 32 of the Bengal Municipal Act, 1876, certain roads in the Municipalities named below have been excluded from the operation of that Act and placed in charge of District Road Committees.

Names of municipalities.	Names of roads excluded.
Chandrakona, in Midnapore	(1) The road from Dukinbazar to Nyagunge <i>via</i> Gazi-pore, measuring 7,000 feet in length.
	(2) The road from Gosainbazar to Gopasai, measuring 2,260 feet in length.
Durbhunga	The portion of the "Mozufferpore road," measuring 8,800 feet, which lies within the limits of the Durbhunga Municipality.

108. During the year two influential native residents of Dacca, Baboos Roop Lal Dass and Raghu Nath Dass, made a donation of Rs. 10,000 to the Municipality for the purpose of extending the embankments along the river-facing of the town, known as the Buckland Bund. The liberality of these gentlemen was duly acknowledged by Government at the time, and the correspondence on the subject was published in the *Calcutta Gazette*.

Statement of Special Loans obtained by Municipalities outside the Government Account for the year 1892-93.

Corporations receiving loans.	Date of order authorizing the loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount drawn during year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into the sinking fund at March 1893.
Dorchester Municipal Council.	No. 897, dated 27th May 1892, and No. 202, dated 27th February 1893.	Rs. 60,000	6 per cent.	44,500	.....	44,500	1,500	43,000	2,662 9 0	2,662 8 6	.....
Calcutta Municipality.	No. 611-M, dated 17th May 1892, and No. 225, dated 20th February 1893.	Rs. 44,50,000 12,00,000 3,00,000 3,50,000	6 " " " " " "	69,00,000	9,50,000	79,50,000	.....	70,00,000	4,11,723 0 5	4,13,693 8 35	21,51,200 0 64 1,500 11 46 83,137 8 74
		81,20,000	.....	70,44,100	9,50,000	79,94,100	1,000	78,94,100	4,53,725 8 5	4,55,695 0 5	21,50,678 8 11

(a) No contribution was due for the 1 per cent. sinking fund of the Calcutta municipal loan during the year.

(b) The contribution to the sinking fund of the Calcutta municipal loan was paid to a separate fund for payment of interest.

(c) The contribution to the sinking fund of the Calcutta municipal loan was paid to the Bank of Bengal.

(d) Interest on account of 2 per cent. contributions.

(e) Amount of unutilized cash in the hands of the municipality on account of the 2 per cent. reserve fund.

110. *Working of the Pilgrims' Lodging-house Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Pooree, Gya, Deoghur, and Ooloobariah in the district of Howrah. Since the close of the year the Act has been extended to the towns of Ranee-gunge in Burdwan, and Danton and Gurbetta in the district of Midnapore.

111. In Pooree, 5,994 houses affording accommodation for 10,153 lodgers were registered during the year under 259 licenses. The receipts from fees and fines amounted to Rs. 5,554, and there was an opening balance of Rs. 6,846. The total amount available for expenditure was there-fore Rs. 12,400. The actual expenditure amounted to Rs. 8,497. There were only 22 prosecutions instituted during the year against 267 in 1881-82. The falling off in the prosecutions is reported to be due to the fact that breaches of conservancy rules are now punished under the Municipal Act. In 19 cases convictions were obtained, and fines amounting to Rs. 171 were realized. The Fund maintains the two pilgrim hospitals at Pooree and Pipri. During the year 1882, the two dispensaries gave relief to 635 in-door patients and 10,452 out-door patients. The cost to the Lodging-house Fund for the support of the two institutions amounted to Rs. 3,720. Two vaccinators were employed by the Committee of the Fund on a salary of Rs. 10 each per mensem for four months. They vaccinated 721 persons, and in 547 cases the operations were successful.

112. In Gya, 528 licenses were issued during the year for the accommo-dation of 19,204 lodgers. The total income of the Fund, including a balance of Rs. 17,306 which remained in hand at the close of the previous year, amounted to Rs. 32,108. The total expenditure of the year was Rs. 24,516. The number of prosecutions instituted during the year was 34, and the amount of fines realized was Rs. 280. The working of the Act is reported to have been on the whole satisfactory, and the conservancy of the town was well looked after.

113. In Deoghur, 128 licenses were issued during the year under report against 58 in the previous year. This indicates that fair progress has been made in working the Lodging-house Act in the town. It is reported that about 25,000 pilgrims visited the temples in the town during the month from September 1882. The receipts of the Fund, inclusive of a balance of Rs. 359 of the previous year, amounted to Rs. 848, and the expenditure to Rs. 242. There remained a balance of Rs. 647 at the close of the year 1882-83.

114. In Ooloobariah, the Act was enforced from the 1st July 1882. The number of licenses issued during the year was 37 only. The receipts amounted to Rs. 466, and the expenditure to Rs. 452. Two sweepers and two nightmen were employed from the fund for attending to the conservancy of the bazar. A latrine was provided for the convenience of lodgers, and one was under construction when the year closed. Many foul tanks were cleared of weeds and rank vegetation, and coolies were employed to cut the overgrowth. On the whole a good beginning was made in carrying out the provisions of the Act.

115. *Audit of Municipal Accounts.*—During the year the Examiner of Local Accounts was assisted by three auditors. Towards its close three more auditors and two assistant auditors were sanctioned by Government. For facilitating the work of audit, a division of the province into circles was made as shown in the margin, and an auditor was allotted to each circle. With this staff the Local Examiner audited the accounts of 28 Municipalities in the Presidency Division, 22 in the Patna Division, 8 in the Bhagalpore Division, 14 in the Rajshahye Division, 14 in the Dacca Division, 4 in the Chittagong Division, 1 in the Orissa Division, and 23 in the Burdwan Division. Most of the accounts were audited up to the 30th September 1882, and audit reports were forwarded with the remarks of the Accountant-General to the Municipalities concerned through the District Magistrate. The cost of audit establishment, including contingencies and travelling allowances, amounted to Rs. 28,638-15-6. The fees collected from the Municipalities, whose accounts were audited, amounted to Rs. 12,115.

1 Auditor for the Presidency Circle with head-quarters in Calcutta.

1 Auditor for the Patna Circle, head-quarters at Benares.

1 Auditor for the Bhagalpore and Chota Nagpore Circle, head-quarters at Bhagalpore.

1 Auditor for the Burdwan and Orissa Circle, head-quarters in Calcutta.

1 Auditor for the Rajshahye and Cooch Behar Circle, head-quarters at Nottora.

1 Auditor for the Dacca and Chittagong Circle, head-quarters at Dacca.

116. *Remarkable events of the year.*—On the night of the 8th March 1883 the office of the Suburban Municipality was partially destroyed by fire. Property worth Rs. 7,000 to Rs. 8,000 was destroyed, besides Government securities and currency notes to the amount of Rs. 31,900 deposited with the Commissioners by contractors, and valuable office records and books. It was at first supposed that the fire was caused by lightning, but it was subsequently discovered that this belief was unfounded, and that incendiarism was the real cause of the destruction of the records and the building. The durwan of the Municipal Office was tried and convicted of the theft of certain currency notes which were supposed to have been destroyed by the fire, and was sentenced to two years' rigorous imprisonment by the Magistrate of the Suburban Police Court at Alipore.

117. Another fire occurred during the year, and destroyed the office of the Jajpore Municipality in the district of Cuttack. The building was a mud and wattle structure with a thatched roof, and was situated close to another shed which was used as a rest-house for travellers and itinerant vendors of goods, who sometimes cooked their food in a verandah of this hut. An enquiry was held by the Sub-divisional Officer of Jajpore in person to ascertain the cause of the fire, but no evidence was forthcoming from which it could be gathered that it was the work of an incendiary. The fire broke out on the morning of the 20th March 1883, and destroyed all the records and furniture of the office.

118. During the year under report a case of embezzlement of public money occurred in the Cuttack Municipality. The head clerk of the municipal office, who was also the accountant of the Municipality, misappropriated to his own use diverse sums of money amounting in all to Rs. 841-8. The man was tried for the offence, and convicted and sentenced to six years' rigorous imprisonment.

119. *Amendment of the Bengal Municipal Act, 1876.*—The Bill to amend and consolidate the law relating to Municipalities in the interior of the province, referred to in paragraph 123 of the report for 1881-82, was under the consideration of the Bengal Legislative Council when the year closed. The Bill has since been passed by the Council.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

NAMES OF MUNI- CIPALITIES.		Number of four- wheeled carriages drawn by two horses	Number of four- wheeled carriages drawn by one horse or a pair of ponies.	Number of two- wheeled carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
1. Burdwan	...	27	62	212	10	134	...	16	2	...	...
2. Midnapore	...	...	...	...	Not stated in this report.						
3. Hooghly	...	...	...	...	Hitto.						
4. Serampore	...	4	22	...	15	30	8	...	...	...	42
5. Disterpurah	...	12	559	...	440	676	...	...	...	...	277
6. Howrah	...	730	2,347	127	2,094	2,701	...	...	...	...	2,064
7. Naburhan	...	...	...	...	Not stated in this report.						
8. Keshungpur	...	...	...	...	Hitto.						
9. Santipore	...	...	...	...	Not stated in this report.						
10. Rangsat	...	...	...	...	Hitto.						
11. Jamsore	...	...	...	...	Not stated in this report.						
12. Bampur Besulrah	...	215			390						
13. Darjeeling	...	...			111			...			
14. Deoga	...	85			1,217			...			
15. Naramungie	...	...			Tax not in force.			...			
16. Chittagong	...	51			75			...			
17. Comilla	...	...			...			...
18. Patna	...	45	279	81	421	198	...	2	...	...	294
19. Gaya	...	3081			1,119			...			
20. Arrah	...	...			Tax not in force.			...			
21. Muzaffarpore	...	...			Hitto.			...			
22. Durbhunga	...	...			0			...			
23. Chupra	...	...			Tax not in force.			...			
24. Monghyr	...	119			285			1,901			
25. Bhagalpore	...	175			325			1,420			
26. Patnaeh	...	135			412			1,195			
27. Pooree	...	...			Tax not in force.			...			

Statement showing the strength of the Conservancy and Latrine Establishments employed during the year 1882-83 in first class Municipalities in Bengal.

[illegible]

APPENDIX C.

Statement showing the number of schools situated within the first class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1882-83.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the Municipality.	REMARKS.
				Rs.	
1. Bardwan	1	.....	270	915	There are seven English teachers and three pundits.
2. Midnapore ... ..	.....	.....	.....	650	No detailed statistics given in the report. The municipality contributed Rs. 10 per mensem towards the salary of the gymnastic teacher of the Midnapore College, and Rs. 5 per mensem to the Hindu girls' school. Rs. 250 were spent on the repairs of the Midnapore College.
3. Hooghly	6	30	2,908	50	Among the number of vernacular schools there are eight girls' schools.
4. Serampore	2	11	871	625	There are four girls' schools among the number of vernacular schools.
5. Uttarparah	1	2	704	105	There is one girls' school.
6. Howrah	6	20	386	1,760	There are five girls' schools.
7. Sainthab ... ..	.....	58	2,083	5,000	Of these seven are girls' schools with 533 pupils.
8. Kishinagar	0	6	161	.....	Among the vernacular schools there are five girls' schools and one night school for sons of artisans and day-labourers. The municipality contributed nothing towards education.
9. Santipore	2	11	.....	4,411	
10. Ranaghat	1	4	637	570	There is one girls' school with an attendance of 45 pupils.
11. Jooore ... ..	.....	3	87	145	
12. Bampur Baulah ... ..	.....	3	113	167	
13. Darpoing	1	.....	.....	600	
14. Dacca ... ..	.....	16	3,400	.....	No contribution made by the municipality in 1882-83. Proposed to give Rs. 500 in 1883-84.
15. Namungunge ... ..	.....	3	147	774	Among the vernacular schools, one is a girls' school, one a Sanskrit <i>do.</i> , and two madrasas.
16. Chittagong	3	7	229	538	The municipality contributes nothing for education.
17. Comillah ... ..	.....	.....	.....	.....	There is a girls' school.
18. Palus ... ..	.....	6	Not stated.	1,408	One is a scientific school.
19. Gaya ... ..	.....	.....	1,327	400	No aid is given by the municipality towards education.
20. Arrah ... ..	.....	91	2,113	.....
21. Mozufferpore	2	101	1,370	300	
22. Durrhunaga	1	62	1,022	390	
23. Chupra	5	64	543	250	
24. Monghyr ... ..	.....	161	2,300	200	Of these one is a girls' school with 22 pupils.
25. Bhawalpore ... ..	.....	120	2,430	600	
26. Purneah	No details given.	.....	.....	11	
27. Pooree ... ..	.....	.....	.....	.....	No contribution was made by this municipality towards education.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1882-83.

FORMS Nos. I & II FOR CALCUTTA.

FORM No. I.—Statement showing the Income.

NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
24-Pergunnahs	Calcutta ...	Act IV of 1870 (H.O.) ...	4,00,385	2	34	48	74	10	58	28	48	Rs. 1,28,150	Rs. 5,90,750	Rs. 7,17,904

* Chairman a.

FORM No. II.—Statement showing the Expenditure.

1	2	3	4	5	6		7		(n)
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.		
					Office establishment, Inspection, Treasury Miscellaneous & establishment, &c.	Collection of municipal taxes including octroi (establishment, &c.) and other dues, books, paper, money, wages, repair to outposts, &c.)	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of arms, ammunition, &c.) repairs to outposts, &c.)
24-Pergunnahs ...	1	Calcutta ...	Rs. 7,17,904	Rs. 63,57,960	Rs. 1,03,741	Rs. 68,270	Rs. 27,915	Rs. 2,22,967	Rs. 2,77,381
									Rs. 5,030

Memora

Liabilities—	
Balance of loans ...	...
Deposits to be adjusted ...	...
Claims—	
Advances recoverable... ..	...
Net amount of debt ...	...

the Calcutta Municipality during the year 1882-83.

[illegible]

Vice-Chairman.

PUBLIC HEALTH.										OF YEAR.	REMARKS.
(d)	(e)	(f)	(g)	(h)	(i)			(j)			
Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repair of dust-bags, &c.).	Conservancy.		Remissions of cess.	Disasters works (establishment, repairs).			
					Expenditure on repairs, purchase of water-carts, dust-bags, &c.	Remission of cess on water-supply.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
83,680	2,527	4,66,101	47,034	1,36,495	3,52,125	.....	...	11,64,300	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,02,380	....	6,48,617	13,79,686	8,01,985	9,073	68,77,236	44,531	6,84,026	7,09,520	

abilities and claims.

ies and claims.			Ra.
222	222	222	1,28,83,379
222	222	222	41,531
			1,29,27,910
222	222	222	48,331
222	222	222	1,28,79,679

FORM No. I.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876

Form No. 1.—Statement showing the Income of First

1	2	3	4	5	6								7	
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE OF HAND AT THE CLOSE OF LAST YEAR.	
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	ACT UNDER WHICH CONSTITUTED.	POPULATION WITHIN MUNICIPAL LIMITS.	Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Natives.	Deposits.	Actual balance.
BHADWAN DIVISION.														
Burdwan ...	1	Burdwan ...	Act V (B.C.) of 1876	32,637	4	4	13	20	8	12	8	12	Rs. 1,782	Rs. 790
Midnapore ...	2	Midnapore ...	Ditto	33,024	5	17	...	22	10	12	8	14	...	801
Hooghly ...	3	Hooghly and Chinsurah...	Ditto	31,291	5	16	...	21	5	16	4	17	200	11,016
	4	Sonmupore ...	Ditto	27,259	6	6	11	23	7	16	11	12	...	1,237
	5	Ulterpara ...	Ditto	5,203	8	10	...	20	9	11	6	11	...	730
			Total	64,976	19	54	11	64	21	43	21	47	200	13,383
Howrah ...	6	Howrah ...	Act V (B.C.) of 1876	100,736	5	22	...	27	6	21	11	10	600	11,030
		Divnl. Total		236,273	21	27	23	133	46	86	18	85	2,612	20,636
PRESIDENT DIVISION.														
24-Pargunnahs ...	7	Suburban ...	Act V (B.C.) of 1876	251,539	13	29	...	42	16	26	10	24	(including Rs. 1,201)	34,221
Nuddea ...	8	Kishorepore ...	Ditto	37,124	4	3	15	22	8	14	5	17	...	5,277
	9	Santipore ...	Ditto	29,000	5	12	...	17	6	11	4	13	...	3,725
	10	Kanchipur ...	Ditto	8,612	5	14	...	19	5	13	4	15	...	701
		Total		65,443	11	29	15	48	29	28	13	45	...	9,704
Jessore ...	11	Jessore ...	Act V (B.C.) of 1876	8,566	5	12	...	18	6	12	5	13	...	1,705
		Divnl. Total		825,174	32	71	16	118	42	70	37	91	11,204	40,720
RAJSHAHY AND COCH BEHAR DIVISION.														
Rajshahy ...	12	Rampore Buzulsh ...	Act V (B.C.) of 1876	20,021	6	18	...	24	5	10	7	17	...	2,409
Darjeeling ...	13	Darjeeling ...	Ditto	7,018	0	14	...	19	8	11	16	3	...	4,330
		Divnl. Total		27,039	12	31	...	43	13	20	23	20	...	6,739
DACCA DIVISION.														
Dacca ...	14	Dacca ...	Act V (B.C.) of 1876	77,661	3	12	...	17	5	12	3	14	...	82,315
	15	Narainpore ...	Ditto	12,076	3	12	...	15	4	11	8	7	...	4,503
		Divnl. Total		89,737	6	24	...	32	9	23	11	21	...	86,818
CHITTAGONG DIVISION.														
Chittagong ...	16	Chittagong Town ...	Act V (B.C.) of 1876	20,694	2	14	...	16	2	14	6	10	...	12,872
Tipperah ...	17	Comilla ...	Ditto	31,566	5	16	...	22	1	21	6	16	...	1,443
		Divnl. Total		52,260	7	30	...	38	3	35	12	26	...	14,315
PATNA DIVISION.														
Patna ...	18	Patna ...	Act V (B.C.) of 1876	178,251	4	26	...	30	10	20	8	22	20,773	20,683
Gya ...	19	Gya ...	Ditto	76,113	2	21	...	23	10	23	8	25	...	9,080
Mahabud ...	20	Arrah ...	Ditto	42,718	3	11	...	16	7	9	7	9	...	4,601
Mouafferpore ...	21	Mouafferpore ...	Ditto	42,109	3	11	...	17	7	10	5	12	...	8,024
Durbhanga ...	22	Durbhanga ...	Ditto	64,614	5	16	...	21	5	15	5	14	...	15,482
Baran ...	23	Chupra ...	Ditto	61,476	1	14	...	15	2	13	3	15	...	1,600
		Divnl. Total		451,623	18	115	...	131	42	80	36	66	90,778	61,893
BHAGULPORE DIVISION.														
Monghyr ...	24	Monghyr ...	Act V (B.C.) of 1876	55,372	8	15	...	18	5	13	9	9	...	12,606
Bhagulpore ...	25	Bhagulpore ...	Ditto	67,865	6	14	...	20	8	11	6	13	1,012	2,788
Purneah ...	26	Purneah ...	Ditto	16,916	3	12	...	15	4	11	8	6	...	4,744
		Divnl. Total		138,083	11	41	...	52	17	35	24	28	1,012	20,348
ORISSA DIVISION.														
Pooree ...	27	Pooree ...	Act V (B.C.) of 1876	24,330	2	15	...	17	4	13	4	13	...	8,944
		GRAND TOTAL		13,26,614	122	404	38	604	175	369	195	369	85,901	2,21,111

Class Municipalities in Bengal during the year 1882-83.

* OCTOOL.										ASSIGNED TAXES.										1910				1911				1912				1913				1914				1915				1916				1917				1918				1919				1920				1921				1922				1923				1924				1925				1926				1927				1928				1929				1930				1931				1932				1933				1934				1935				1936				1937				1938				1939				1940				1941				1942				1943				1944				1945				1946				1947				1948				1949				1950				1951				1952				1953				1954				1955				1956				1957				1958				1959				1960				1961				1962				1963				1964				1965				1966				1967				1968				1969				1970				1971				1972				1973				1974				1975				1976				1977				1978				1979				1980				1981				1982				1983				1984				1985				1986				1987				1988				1989				1990				1991				1992				1993				1994				1995				1996				1997				1998				1999				2000				2001				2002				2003				2004				2005				2006				2007				2008				2009				2010				2011				2012				2013				2014				2015				2016				2017				2018				2019				2020				2021				2022				2023				2024				2025				2026				2027				2028				2029				2030				2031				2032				2033				2034				2035				2036				2037				2038				2039				2040				2041				2042				2043				2044				2045				2046				2047				2048				2049				2050				2051				2052				2053				2054				2055				2056				2057				2058				2059				2060				2061				2062				2063				2064				2065				2066				2067				2068				2069				2070				2071				2072				2073				2074				2075				2076				2077				2078				2079				2080				2081				2082				2083				2084				2085				2086				2087				2088				2089				2090				2091				2092				2093				2094				2095				2096				2097				2098				2099				2100			
* OCTOOL.										ASSIGNED TAXES.										1910				1911				1912				1913				1914				1915				1916				1917				1918				1919				1920				1921				1922				1923				1924				1925				1926				1927				1928				1929				1930				1931				1932				1933				1934				1935				1936				1937				1938				1939				1940				1941				1942				1943				1944				1945				1946				1947				1948				1949				1950				1951				1952				1953				1954				1955				1956				1957				1958				1959				1960				1961				1962				1963				1964				1965				1966				1967				1968				1969				1970				1971				1972				1973				1974				1975				1976				1977				1978				1979				1980				1981				1982				1983				1984				1985				1986				1987				1988				1989				1990				1991				1992				1993				1994				1995				1996				1997				1998				1999				2000				2001				2002				2003				2004				2005				2006				2007				2008				2009				2010				2011				2012				2013				2014				2015				2016				2017				2018				2019				2020				2021				2022				2023				2024				2025				2026				2027																																																																																																																																																																																																																																																																																																							

FORM NO. I.—Statement showing the income of 8

NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	NUMBER OF MEMBERS OF COMMITTEE.										BY BALANCE IN HAND AT CLOSE OF LAST YEAR.				
				Population within municipal limits.														
				a	b	c	d	e	f	g	h	i	j					
				Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Native.	Deposits.	Actual municipal balance.					
BURDWAN DIVISION.																		
Burdwan ...	1	Colna ...	Act V (R.C.) of 1876	10,482	5	12	17	5	12	4	13	50	5,419					
	2	Catwa ...	Ditto	8,620	4	10	14	5	7	3	11	50	502					
	3	Damhat ...	Ditto	5,749	4	10	14	4	4	10	8	50	1,093					
	4	Hanvanganje ...	Ditto	16,702	6	11	17	11	8	8	8	50	3,897					
Total				53,553	18	43	61	24	37	18	43	50	10,710					
Mid Bankura ...	5	Bankura ...	Act V (R.C.) of 1876	18,725	3	17	20	5	12	2	19	50	809					
	6	Bishnupore ...	Ditto	27,760	4	12	16	6	10	3	19	50	1,409					
Total				46,485	7	29	36	11	22	5	38	50	2,218					
Barbhoon ...	7	Soorie ...	Act V (R.C.) of 1876	7,650	5	11	16	9	7	5	11	50	1,03					
	8	Tumlook ...	Ditto	8,082	5	10	15	7	8	4	11	50	1,61					
Midnapore ...	9	Chandikona ...	Ditto	12,447	5	13	18	8	14	4	12	5,000	1,68					
	10	Chandikona ...	Ditto	18,944	5	7	12	5	7	4	16	5,000	2,19					
	11	Hanjiampur ...	Ditto	10,808	5	8	13	6	7	4	19	1,900	1,04					
	12	Kidriye ...	Ditto	9,394	5	9	14	6	8	4	19	1,500	1,29					
Total				58,255	25	47	72	30	42	20	50	5,000	7,1					
Hooghly ...	13	Benduliah ...	Act V (R.C.) of 1876	6,717	3	7	10	3	7	3	7	5,000	7,1					
	14	Bardhaman ...	Ditto	14,572	3	7	10	3	7	3	7	5,000	7,1					
	15	Bardhaman ...	Ditto	10,400	3	7	10	3	7	3	7	5,000	7,1					
	16	Kotrung ...	Ditto	5,253	3	7	10	3	7	3	7	5,000	7,1					
Total				37,222	21	30	51	21	30	10	32	5,000	7,1					
Divnl. Total				171,463	70	109	230	105	141	60	170	5,500	27					
PRESIDENCY DIVISION.																		
24-Portuguese ...	17	Baramang ...	Act V (R.C.) of 1876	27,143	5	16	21	5	14	5	14	50	3					
	18	South Andaman ...	Ditto	21,524	5	17	22	5	10	4	18	50	3					
	19	Kajipore ...	Ditto	16,900	5	11	16	2	14	3	13	50	3					
	20	Haripore ...	Ditto	6,371	5	11	16	2	14	3	13	50	3					
	21	Jayapore ...	Ditto	7,263	5	12	17	2	14	3	13	50	3					
	22	South Dum-Dum ...	Ditto	9,749	5	5	10	2	8	3	10	50	3					
	23	North Ditto ...	Ditto	6,105	5	5	10	2	8	3	10	50	3					
	24	South Barabekpore ...	Ditto	22,721	5	12	17	2	14	3	13	50	3					
	25	Barabek ...	Ditto	11,923	5	11	16	2	14	3	13	50	3					
	26	Nathati ...	Ditto	11,923	5	11	16	2	14	3	13	50	3					
	27	Basuliat ...	Ditto	15,740	5	10	15	2	14	3	13	50	3					
25-Portuguese ...	28	Taki ...	Ditto	16,502	5	12	17	2	14	3	13	50	3					
	29	Budaria ...	Ditto	9,261	5	9	14	2	12	3	11	50	3					
	30	Coverdanga ...	Ditto	12,667	5	9	14	2	12	3	11	50	3					
	31	Coverdanga ...	Ditto	9,462	5	9	14	2	12	3	11	50	3					
	32	Nudda ...	Act V (R.C.) of 1876	2,56,203	70	109	230	105	141	60	170	5,500	27					
	33	Nudda ...	Ditto	16,336	2	13	15	2	14	3	13	50	3					
Nudda ...	34	Kushira ...	Ditto	6,363	1	7	8	4	4	1	7	50	482					
	35	Commerally ...	Ditto	6,363	1	7	8	4	4	1	7	50	482					
	36	Mahabubpur ...	Ditto	6,363	1	7	8	4	4	1	7	50	482					
	37	Hirapur ...	Ditto	6,363	1	7	8	4	4	1	7	50	482					
Total				57,061	18	51	69	17	47	11	63	50	2,222					
Khulna ...	38	Sethkum ...	Act V (R.C.) of 1876	8,079	1	14	15	2	13	1	14	50	224					
	39	Gandaria ...	Ditto	5,693	1	10	11	1	10	1	11	50	224					
	40	Deblatia ...	Ditto	18,207	3	17	20	4	16	1	20	50	648					
Total				32,583	5	10	15	6	15	2	16	50	1,053					
Moorsheadabad ...	41	Barabekpore ...	Act V (R.C.) of 1876	20,468	6	12	18	4	14	2	16	50	9,400					
	42	Latia ...	Ditto	11,246	6	12	18	4	14	2	16	50	7,200					
	43	Jayapore ...	Ditto	6,081	5	10	15	4	14	2	16	50	541					
	44	Kandi ...	Ditto	80,713	18	50	68	21	64	10	89	50	266					
Divnl. Total				2,81,294	110	307	417	77	310	73	343	50	17,615					
RAJSHAHY AND COCHIN BEHAL DIVISION.																		
Dinapore ...	45	Dinapore ...	Act V (R.C.) of 1876	12,677	6	8	14	7	7	6	8	50	32,068					
	46	Natore ...	Ditto	9,084	1	14	15	3	12	...	13	50	4,561					
Pabna ...	47	Pabna ...	Ditto	14,883	2	11	13	3	10	...	11	50	1,820					
	48	Sorapungo ...	Ditto	21,028	1	10	11	2	10	...	11	50	3,018					
Total				58,541	5	30	33	8	28	6	27	50	4,227					
Bogra ...	49	Bogra ...	Act V (R.C.) of 1876	6,184	3	10	13	3	10	8	10	50	3,184					
	50	Sherepore ...	Ditto	14,175	6	10	16	8	19	6	19	50	4,143					
Rangpore ...	51	Rangpore ...	Act V (R.C.) of 1876	13,820	6	10	16	8	19	6	19	50	9,772					
	52	Kurong ...	Ditto	4,003	3	9	12	3	9	6	9	50	8,108					
Divnl. Total				80,640	24	68	117	33	64	27	90	50	37,694					

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FORM NO. I.—Statement showing the Income of Second Class

1	2	3	4	5	6							7		
NAMES OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.							BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.
Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.							
DACCA DIVISION.														
Farrukpore	53	Farrukpore	Act V (B.C.) of 1876	10,677	4	12	16	9	7	4	12	.....	1,337	.....
	54	Gauland	Ditto	6,900	3	9	12	6	13	1	17	.....	820	.....
	55	Madariapore	Ditto	15,500	3	10	18	5	15	1	17	.....	1,408	.....
	Total			29,077	0	31	46	17	25	0	37	.....	5,619	.....
Backergunge	56	Burrial	Act V (B.C.) of 1876	13,398	4	15	19	6	18	5	11	.....	578	.....
	57	Naichity	Ditto	2,092	1	9	10	1	10	1	10	.....	1,760	.....
	58	Jhalakatti	Ditto	8,000	1	6	7	2	6	1	6	.....	215	.....
	Total			18,960	6	30	36	9	37	9	27	.....	2,553	.....
Mymensingh	59	Nawabshah	Act V (B.C.) of 1876	10,327	4	11	15	4	11	7	8	.....	844	.....
	60	Muktagach	Ditto	4,291	4	5	9	4	5	4	3	.....	2,427	.....
	61	Jamalpur	Ditto	15,764	3	6	9	3	6	1	9	.....	808	.....
	62	Shorepore	Ditto	18,821	1	7	10	2	8	1	10	.....	494	.....
Bogra	63	Kabirpore	Ditto	15,114	5	7	12	5	7	1	12	.....	344	.....
	64	Baidipore	Ditto	4,540	2	3	5	2	3	5	5	.....	823	.....
	Total			16,403	19	41	60	26	40	11	49	.....	4,642	.....
	Divnl. Total			103,976	34	108	142	46	96	29	113	.....	28	10,514
CHITTAGONG DIVISION.														
Chittagong	65	Cox's Bazar	Act V (B.C.) of 1876	4,628	3	9	12	3	9	3	9	.....	1,638	.....
	66	Brahmanbarah	Ditto	17,545	1	9	10	3	7	1	10	.....	739	.....
	67	Noakhali	Ditto	5,161	3	9	12	4	8	8	9	.....	9,016	.....
	Divnl. Total			27,334	7	27	34	10	24	6	28	.....	4,086	.....
PATNA DIVISION.														
Patna	68	Barh	Act V (B.C.) of 1876	14,080	2	6	8	2	6	1	7	.....	2,268	.....
	69	Behar	Ditto	46,908	1	14	15	2	13	1	15	.....	1,615	.....
	Total			60,988	3	20	23	4	19	2	22	.....	3,883	.....
	Muzaffarpore	70	Jalpaiguri	Act V (B.C.) of 1876	12,800	6	6	6	6	6	1	6	1,743
71		Buxar	Ditto	18,000	3	9	12	5	7	4	8	.....	1,581	.....
72		Domrora	Ditto	16,512	2	6	8	3	4	1	7	.....	926	.....
73		Barh	Ditto	21,023	6	14	20	6	14	3	17	.....	874	.....
Muzaffarpore	74	Bhulauli	Ditto	8,973	3	5	8	3	5	2	6	.....	828	.....
	Total			76,836	14	40	54	10	38	11	43	.....	5,830	.....
Muzaffarpore	75	Hajipur	Act V (B.C.) of 1876	24,810	3	9	11	2	9	2	9	.....	1,008	.....
	76	Lafingim	Ditto	16,904	1	5	6	1	5	2	4	.....	961	.....
	77	Satanurhi	Ditto	6,235	3	9	12	3	9	1	11	.....	400	.....
	Total			47,949	7	23	29	6	23	5	24	.....	1,969	.....
Muzaffarpore	78	Rosrah	Act V (B.C.) of 1876	11,025	5	8	13	5	8	5	10	.....	17	.....
	79	Modhulani	Ditto	11,013	2	12	14	3	11	1	13	.....	1,704	.....
	Total			22,038	7	20	27	8	19	6	23	.....	1,411	.....
	Muzaffarpore	80	Bavilungu	Act V (B.C.) of 1876	13,060	2	10	12	3	7	3	7	4,081
81		Sawan	Ditto	11,307	1	11	13	3	10	1	11	.....	2,464	.....
Total			24,367	3	21	25	6	17	4	18	.....	6,545	.....
Muzaffarpore		82	Mothari	Act V (B.C.) of 1876	9,742	3	11	14	6	9	5	9	1,002
	83	Bettiah	Ditto	11,282	1	9	10	4	8	3	7	.....	500	.....
	Total			21,024	4	20	24	10	17	8	16	.....	1,502	.....
	Divnl. Total			267,308	37	142	179	46	153	35	146	.....	21,728	.....
BHAGLOPURI DIVISION.														
Bhagloपुर	84	Colong	Act V (B.C.) of 1876	5,445	3	8	11	6	8	3	8	.....	1,056	.....
	85	English Bazar	Ditto	12,860	2	14	16	5	11	3	14	.....	871	.....
	86	Old Maldah	Ditto	4,994	3	14	16	5	11	3	14	.....	706	.....
	Total			17,099	8	36	43	16	29	9	36	.....	2,633	.....
Bhagloপুর	87	Booghur	Act V (B.C.) of 1876	5,750	2	17	19	4	16	1	18	.....	1,008	.....
	Divnl. Total			22,849	0	53	62	20	45	6	54	.....	8,000	5,641

		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15	
		NAME OF DISTRICT.		Serial number of Municipality.		NAME OF MUNICIPALITY.		AS-ASSESSED TAXES—continued.		Other taxes in detail (so many columns as may be necessary).		Tax on persons, second-hand and property.		Total.		Tax on houses and lands.		Tax on vehicles.		Tax on animals.		Tolls, &c.		OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).		Total income from taxation.					
		Dacca Division.																													
		Furreedpore		53		Furreedpore		4,230		4,230												722									
		54		Gostind		3,391		3,391		3,391												160									
		55		Madarpore		10,658		10,658		10,658												872									
				Total				8,261		8,261																					
		Bookegunge		56		Surreal		1,378		1,378								175		70		960									
		57		Nalchitty		1,378		1,378		1,378												64									
		58		Jhalakatti		11,213		11,213		11,213								175		70		1,044									
				Total				6,779		6,779								240													
		Mymensingh		59		Nasrabad		4,363		4,363																					
		60		Muktasachia		4,095		4,095		4,095																					
		61		Jomalpore		3,546		3,546		3,546																					
		62		Shorepore		3,011		3,011		3,011																					
		63		Kishoregung		1,155		1,155		1,155																					
		64		Basitpore		23,741		23,741		23,741								250													
				Total				45,509		45,509								434		70		1,916									
				Divnl. Total																											
		Chittagong Division.																													
		Chittagong		65		Cox's Bazar		1,897		1,897												335									
		66		Brahmanbaria		4,513		4,513		4,513																					
		67		Noakhali		2,962		2,962		2,962								414													
				Divnl. Total				9,372		9,372								414		355											
		Patna Division.																													
		Patna		68		Barh		5,400		5,400																					

Municipalities in Bengal during the year 1882-83—continued.

Municipalities in Bengal during the year 1882-83—continued.	16										17				18	19	20	21	REMARKS.	
	MISCELLANEOUS RECEIPTS.										DEBT.				TOTAL amount of year including balance.	TOTAL including balance.	Expenditure of year (column 19) per head of population.	Incl. of previous years in column 19.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
112	12	60	773	229	304	1,121	229	304	1,121	229	304	1,121	229	304	1,121	229	304	1,121	229	
124	12	94	801	609	601	2,154	609	601	2,154	609	601	2,154	609	601	2,154	609	601	2,154	609	
16	1	254	2,291	708	3,044	16	708	3,044	16	708	3,044	16	708	3,044	16	708	3,044	16	708	
31	254	2,291	708	3,044	16	708	3,044	16	708	3,044	16	708	3,044	16	708	3,044	16	708	3,044	
501	10	1,112	54	2,403	10,960	1,112	54	2,403	10,960	1,112	54	2,403	10,960	1,112	54	2,403	10,960	1,112	54	
472	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
472	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
472	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
472	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
2,611	54	1,112	7-3	4,520	215	215	215	215	215	215	215	215	215	215	215	215	215	215	215	
2,611	141	441	5,297	629	2,900	11,264	629	2,900	11,264	629	2,900	11,264	629	2,900	11,264	629	2,900	11,264	629	
3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
136	21	29	1,351	1,433	6,760	1,351	1,433	6,760	1,351	1,433	6,760	1,351	1,433	6,760	1,351	1,433	6,760	1,351	1,433	
51	23	11	2,111	2,315	12,701	2,111	2,315	12,701	2,111	2,315	12,701	2,111	2,315	12,701	2,111	2,315	12,701	2,111	2,315	
104	104	1,210	215	1,801	10,137	1,210	215	1,801	10,137	1,210	215	1,801	10,137	1,210	215	1,801	10,137	1,210	215	
800	1,5	1,132	2,943	5,131	18,490	1,5	1,132	2,943	5,131	18,490	1,5	1,132	2,943	5,131	18,490	1,5	1,132	2,943	5,131	
809	309	1,132	2,943	5,131	18,490	309	1,132	2,943	5,131	18,490	309	1,132	2,943	5,131	18,490	309	1,132	2,943	5,131	
104	01	19	161	103	1,690	104	19	161	103	1,690	104	19	161	103	1,690	104	19	161	103	
104	30	291	2,943	5,131	18,490	104	30	291	2,943	5,131	18,490	104	30	291	2,943	5,131	18,490	104	30	
300	40	81	2,111	2,315	12,701	300	40	81	2,111	2,315	12,701	300	40	81	2,111	2,315	12,701	300	40	
325	17	1,377	1,377	1,377	1,377	325	17	1,377	1,377	1,377	1,377	325	17	1,377	1,377	1,377	1,377	325	17	
3	3	215	215	215	215	3	3	215	215	215	215	3	3	215	215	215	215	3	3	
824	02	2,030	5,449	11,272	31,190	824	02	2,030	5,449	11,272	31,190	824	02	2,030	5,449	11,272	31,190	824	02	
1,030	147	567	611	3,910	3,096	1,030	147	567	611	3,910	3,096	1,030	147	567	611	3,910	3,096	1,030	147	
1,030	185	1,030	2,805	10,960	12,370	1,030	185	1,030	2,805	10,960	12,370	1,030	185	1,030	2,805	10,960	12,370	1,030	185	
1,030	69	694	694	1,277	1,030	1,030	69	694	694	1,277	1,030	1,030	69	694	694	1,277	1,030	1,030	69	
1,030	59	1,030	1,030	1,030	1,030	1,030	59	1,030	1,030	1,030	1,030	1,030	59	1,030	1,030	1,030	1,030	1,030	59	
99	109	1,030	1,030	1,030	1,030	99	109	1,030	1,030	1,030	1,030	99	109	1,030	1,030	1,030	1,030	99	109	
99	188	1,030	1,030	1,030	1,030	99	188	1,030	1,030	1,030	1,030	99	188	1,030	1,030	1,030	1,030	99	188	
820	8,016	215	1,304	1,142	3,044	15,340	25,953	48	1,12,673	1,304	1,142	3,044	15,340	25,953	48	1,12,673	1,304	1,142	3,044	
1,000	260	1,300	1,523	4,637	8,437	1,000	260	1,300	1,523	4,637	8,437	1,000	260	1,300	1,523	4,637	8,437	1,000	260	
983	3	37	1,451	2,519	50	8,029	8,000	0 7 10 10 8	983	3	37	1,451	2,519	50	8,029	8,000	0 7 10 10 8	983	3	
955	3	37	1,451	2,519	50	8,029	8,000	0 7 10 10 8	955	3	37	1,451	2,519	50	8,029	8,000	0 7 10 10 8	955	3	
80	03	80	2,010	2,108	6,832	0 7 0 13 4	80	03	80	2,010	2,108	6,832	0 7 0 13 4	80	03	80	2,010	2,108	6,832	0 7 0 13 4
965	3	340	5,817	6,741	250	30,008	26,830	0 7 4 0 11 4	965	3	340	5,817	6,741	250	30,008	26,830	0 7 4 0 11 4	965	3	

FORM No. I.—Statement showing the income of Second Class

1	2	3	4	5	6							7			
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.							BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
					ORDINARY DIVISION.										
Cuttack ...	88	Cuttack, with Cantonment.	Act V (H.C.) of 1876	45,248	5	14	...	10	4	13	8	11	1,718	9,090	11,428
	89	Kendrapara	Do	16,719	3	12	...	15	3	12	...	15	...	825	25
	90	Jajpur	Do	11,243	1	11	...	12	3	9	...	12	...	1,024	1,02
		Total	...	73,210	9	37	...	37	10	35	8	38	1,748	11,013	12,79
Balsore ...	91	Balsore	Act V (H.C.) of 1876	20,265	3	13	...	16	6	10	4	12	...	2,257	2,25
Divul. Total				90,405	12	50	...	63	16	45	12	50	1,748	13,290	15,40
CHOTA NAGPORE DIVISION.															
Bazaribagh :	92	Bazaribagh	Act V (H.C.) of 1876	16,306	3	13	...	16	6	10	7	9	...	1,346	1,34
	93	Chattri	Do	11,900	...	12	...	17	4	13	2	15	...	2,202	2,20
	94	Kohak	Do	7,340	3	7	...	10	4	6	4	6	...	619	41
		Total	...	35,546	6	32	...	43	14	29	15	30	...	4,157	4,15
Lohardugga...	95	Ranchore	Act V (H.C.) of 1876	15,506	2	10	...	12	5	7	4	8	267	1,138	1,40
Manbhoom ...	96	Purulia	Do	8,102	4	12	...	16	6	10	4	12	...	869	86
Singbhoom ...	97	Chyabasa	Do	6,066	2	10	...	11	3	8	4	7	...	1,358	1,35
Divul. Total				65,316	16	60	...	82	25	54	25	67	267	16,548	16,81
GRAND TOTAL				12,16,485	525	1,900	...	1,391	371	900	380	1,021	11,200	1,82,250	1,93,45

Municipalities in Bengal during the year 1882-83—concluded.

8										9										18	19	20	21	
COTROL.										ASSESSED TAXES.														
a	b	c	d	e	f	g	h			COMMUNITY COS.					Licenses on trade.									
Articles of food & drink of man or animal.	Class II. (Animals and fowls.)	Class III. (Fuel, building, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, dyes, and stoves.)	Class VI. (Tobacco.)	Class VII. (Cattle.)	Class VIII. (Horses.)	Total.		Amalgam collection for the previous year.	Collection for the current year.	Penalties.	Total.	Amalgam collection for the previous year.	Collection for the current year.	Penalties.	Total.			Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income share in column 18, per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs. A.P.		
...	37,985	40,323	0 10 10	0 14 0	
...	4,300	4,728	0 3 0	0 4 5	
...	9,429	3,652	0 2 0	0 3 5	
...	5,713	67,003	0 8 0	0 30 3	
...	9,672	11,009	0 7 5	0 7 7	
...	54,394	69,412	0 7 10	0 0 7	
...	8,320	9,600	0 5 0	0 8 7	
...	5,021	5,615	0 0 0	0 7 0	
...	2,724	3,173	0 5 4	0 0 4	
...	16,560	20,722	0 5 10	0 7 8	
...	10,385	14,750	0 6 5	0 10 5	
...	8,703	9,698	0 11 2	1 1 3	
...	2,814	3,872	0 5 5	0 0 8	
...	38,267	40,072	0 6 7	0 0 0	
...	11,026	9,05,388	0 7 7	0 0 0	

FORM NO. 1.—Statement showing the income of Second Class

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—concluded				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	T. lbs. &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).	Tax on persons, assessments and property.		Total.					Fee on lime kilns.	Tax on rice stalls.	Tax on brick kilns.	Fee levied on mill vendors.	
ORISSA DIVISION.															
Cuttack	88	Cuttack, with Cantonment.	16,736	.....	.....	10,749	.....	2,405	535	9,722	.....	.....	11	.....	20,420
	89	Kendrapara	3,429	.....	.....	3,429	.....	120	.....	50	.....	.....	.....	.....	3,619
	90	Jaspore	2,023	.....	.....	2,023	.....	125	.....	.....	.....	.....	.....	.....	2,148
	Total		2,390	.....	.....	22,200	.....	2,650	535	9,772	.....	.....	11	.....	35,204
Balasore	91	Balasore	7,621	.....	.....	7,621	.....	.....	.....	1,221	.....	567	.....	.....	9,411
Divnl. Total			20,821	.....	.....	29,821	.....	2,650	535	10,993	.....	567	11	.....	44,615
CHOTA NAAGPUR DIVISION.															
Hazaribagh	92	Hazaribagh	5,428	.....	.....	4,428	.....	851	.....	.....	.....	.....	.....	.....	5,292
	93	Chatra	1,552	.....	.....	4,869	.....	.....	.....	.....	.....	.....	.....	.....	4,871
	94	Echuk	2,167	.....	.....	2,467	.....	.....	.....	.....	.....	.....	.....	.....	2,467
	Total		11,147	.....	.....	11,764	.....	851	.....	.....	.....	.....	.....	.....	12,614
Lohardugga	95	Ranchi	5,234	.....	.....	5,234	.....	.....	163	380	.....	.....	.....	.....	5,777
Manbhoom	96	Purnia	5,672	.....	.....	4,047	.....	41	220	767	.....	.....	28	.....	5,743
Singbhoom	97	Chycausa	2,019	.....	.....	2,019	.....	.....	.....	.....	.....	.....	.....	.....	2,019
Divnl. Total			94,229	.....	.....	24,328	.....	935	313	1,067	.....	.....	28	.....	20,661
GRAND TOTAL			4,75,119	.....	.....	1,72,140	5,061	63,377	6,167	54,946	19	567	11	28	5,82,374

Municipalities in Bengal during the year 1882-83—concluded.

16										17			18	19	20	21	REMARKS.		
MISCELLANEOUS RECEIPTS.										DEPT.			Total income of year, exclusive balance.			Total, including balance.			
Realizations special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road- cleaning fees, with proceeds of public street repairs, &c.).	Municipal fines.	Payments for municipi- pal services rendered to individuals.	Grant-in-aid from Provincial or Local Funds.	Sundries (rent of municipal buildings, receipts from public gardens, &c.).	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 18, per head of population				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs. A.P.				
800	314	1,668	6	286	141	885	5,045	8,388	.....	80	.....	37,945	40,323	0 10 10	0 14 0		
884	.....	.....	.....	84	.....	.....	289	761	.....	.....	.....	4,396	4,728	0 8 0	0 4 5	
305	10	.....	.....	6	.....	.....	.....	292	.....	.....	.....	2,425	5,463	0 3 0	0 3 8	
1,043	828	1,032	6	344	141	885	5,354	9,429	.....	80	.....	41,712	57,503	0 6 0	0 20 2		
.....	20	.....	.....	129	.....	.....	113	261	.....	.....	.....	9,072	11,000	0 7 6	0 7 7	
1,012	844	1,053	6	475	141	885	5,446	9,689	.....	80	.....	51,394	69,412	0 7 10	0 9 7		
.....	.....	706	.....	240	785	.....	078	3,409	.....	519	.....	8,320	9,508	0 5 6	0 8 7	
54	.....	27	.....	96	.....	.....	079	705	.....	.....	.....	5,621	8,013	0 6 6	0 7 6	
.....	.....	.....	.....	8	92	.....	167	257	.....	.....	.....	5,724	5,173	0 6 4	0 5 4	
24	.....	735	.....	296	677	.....	1,314	3,484	.....	519	.....	16,565	20,782	0 5 10	0 7 8	
.....	71	9,078	.....	360	.....	.....	885	3,548	.....	.....	.....	10,385	14,790	0 8 5	0 10 5	
.....	.....	2,313	.....	154	.....	.....	004	3,000	.....	.....	.....	8,702	9,608	0 11 2	1 1 2	
230	.....	.....	.....	.....	.....	.....	320	465	.....	.....	.....	5,014	5,872	0 8 5	0 6 8	
263	71	5,017	.....	770	677	.....	3,169	19,717	.....	519	.....	38,257	40,072	0 6 7	0 9 9	
7,327	1,474	14,530	1,365	8,703	10,866	10,862	71,437	1,36,400	564	1,668	820	7,11,529	9,05,888	0 7 7	0 9 6				

FORM NO. I.—Statement showing the Income of

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a b c d e f g h								Deposits	Actual balance.	Total.
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	ACT UNDER WHICH CONSTITUTED.	POPULATION WITHIN MUNICIPAL LIMITS.	Ex-officio.	Nominated.	Elected.	Total.	Official.	Non-official.	European.	Native.			
BURDWAN DIVISION.													Rs.	Rs.	Rs.
Bansdoo	1	Jaspore	Act V (B.C.) of 1876	1,325	1	5	5	11	5	5	5	5	40	40	
	2	Padmaiah	Ditto	7,230	1	5	5	11	5	5	5	5	2,515	2,515	
	3	Ramanmthi	Ditto	16,330	1	5	5	11	5	5	5	5	8,080	8,080	
	4	Kotalpore	Ditto	6,500	1	5	5	11	5	5	5	5	470	470	
		Total		31,445	4	20	20	44	20	20	20	20	5,070	5,070	
Hooghly	5	Mugra	Act V (B.C.) of 1876	1,752	1	5	5	11	5	5	5	5	84	84	
	6	Padmaiah	Ditto	8,994	1	5	5	11	5	5	5	5	22	22	
	7	Jahannabad	Ditto	13,536	1	5	5	11	5	5	5	5	905	905	
	8	Bally	Ditto	8,073	1	5	5	11	5	5	5	5	295	295	
	9	Koormunge	Ditto	1,848	1	5	5	11	5	5	5	5	195	195	
	10	Riyambazar	Ditto	14,068	1	5	5	11	5	5	5	5	544	544	
	11	Khanabad	Ditto	7,124	1	5	5	11	5	5	5	5	922	922	
		Total		50,905	7	35	35	70	35	35	35	35	2,055	2,055	
		Divnl. Total		82,250	4	76	76	152	60	60	60	60	5,325	5,325	
PASCHIM DIVISION.															
44-Pargunnahs	12	Itenda	Act V (B.C.) of 1876	8,078	1	5	5	11	5	5	5	5	647	647	
	13	Chanda	Ditto	8,878	1	5	5	11	5	5	5	5	625	625	
Naddea	14	Jaguli	Ditto	1,945	1	5	5	11	5	5	5	5	211	211	
		Total		10,921	2	10	10	22	10	10	10	10	748	748	
Jessore	15	Keenbhpore	Act V (B.C.) of 1876	1,818	1	5	5	11	5	5	5	5	642	642	
	16	Kotechandpore	Ditto	7,522	1	5	5	11	5	5	5	5	1,178	1,178	
		Total		9,340	2	10	10	22	10	10	10	10	1,840	1,840	
		Divnl. Total		20,276	15	75	75	150	75	75	75	75	3,233	3,233	
BAJERHAT AND COCH BERNAR DIVISION.															
Jalpigoree	17	Jalpigoree	Act V (B.C.) of 1876	6,897	1	5	5	11	5	5	5	5	530	530	
DACCA DIVISION.															
Dacca	18	Manickgunge	Act V (B.C.) of 1876	11,254	1	5	5	11	5	5	5	5	1,500	1,500	
	19	Bowral	Act V (B.C.) of 1876	8,720	1	5	5	11	5	5	5	5	785	785	
Ropergunge	20	Heronpore	Ditto	13,521	1	5	5	11	5	5	5	5	905	905	
	21	Backergunge	Ditto	9,280	1	5	5	11	5	5	5	5	1,125	1,125	
		Total		32,491	4	20	20	44	20	20	20	20	2,414	2,414	
Mymensingh	22	Tangal	Act V (B.C.) of 1876	17,720	1	5	5	11	5	5	5	5	560	560	
		Divnl. Total		57,516	2	10	10	22	10	10	10	10	4,294	4,294	
PATNA DIVISION.															
Patna	23	Khagol	Act V (B.C.) of 1876	14,075	1	5	5	11	5	5	5	5	2,358	2,358	
	24	Munseer	Ditto	7,709	1	5	5	11	5	5	5	5	890	890	
	25	Dimpore, Nisamat	Ditto	25,740	1	5	5	11	5	5	5	5	5,118	5,118	
	26	Mohamadpore	Ditto	8,470	1	5	5	11	5	5	5	5	1,040	1,040	
	27	Hykulpore	Ditto	6,421	1	5	5	11	5	5	5	5	1,048	1,048	
	28	Patna	Ditto	10,010	1	5	5	11	5	5	5	5	1,085	1,085	
	29	Nokamch	Ditto	13,052	1	5	5	11	5	5	5	5	5,040	5,040	
	30	Dimpore Cantonment	Ditto	14,133	1	5	5	11	5	5	5	5	2,303	2,303	
	31	Nowadah	Ditto	5,325	1	5	5	11	5	5	5	5	2,055	2,055	
		Total		100,854	10	50	50	110	50	50	50	50	33,499	33,499	
Gya	32	Tokari	Act V (B.C.) of 1876	12,187	1	5	5	11	5	5	5	5	5,275	5,275	
	33	Boodnagar	Ditto	21,022	1	5	5	11	5	5	5	5	5,118	5,118	
	34	Jahannabad	Ditto	21,022	1	5	5	11	5	5	5	5	712	712	
	35	Nowadah	Ditto	6,412	1	5	5	11	5	5	5	5	410	410	
	36	Basnah	Ditto	4,007	1	5	5	11	5	5	5	5	407	407	
	37	Rajowli	Ditto	4,988	1	5	5	11	5	5	5	5	444	444	
	38	Sherehaty	Ditto	5,063	1	5	5	11	5	5	5	5	739	739	
	39	Patichpore	Ditto	1,007	1	5	5	11	5	5	5	5	510	510	
	40	Aurangabad	Ditto	5,475	1	5	5	11	5	5	5	5	770	770	
	41	Ohrah	Ditto	5,603	1	5	5	11	5	5	5	5	560	560	
	42	Mohammed	Ditto	2,107	1	5	5	11	5	5	5	5	1,311	1,311	
		Total		123,654	20	100	100	220	100	100	100	100	11,698	11,698	

Form No. 1.—Statement showing the Income of

[illegible]

Unions in Bengal during the year 1882-83.

10										17			18		19		20		21	
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, excluding balances.		Total, including balance.		In places of taxation (column 15) per head of population.		Incidence of income shown in column 15, per head of population.	
Realizations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Commerce and road-transport (fines, sale of licences, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants for local improvement or local funds.	Donations (rent of municipal property, &c.).	Other.	Total.	Loans.	Deposits (contingent, &c.).	Advances.	Total income of year, excluding balances.	Total, including balance.	In places of taxation (column 15) per head of population.	Incidence of income shown in column 15, per head of population.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.A.P.	R.A.P.					
19	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
77	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
121	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
141	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
80	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
207	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
331	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
552	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
638	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
1,361	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,094	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
1,438	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
313	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,501	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,616	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
1,450	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
1,882	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
12,427	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
17,294	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,625	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
1,635	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,302	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
2,865	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
407	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10				
5,512	10	10	10	10	10</															

FORM No. 1.—Statement showing the Income of Unions

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
PATNA DIVISION—concluded.													Rs.	Rs.	Rs.
Shahabad	43	Chamari	Act V (B.C.) of 1876	2,879	1	8	...	6	1	5	1	5	...	—5	—5
	44	Nasirganj	Ditto	8,732	1	8	...	...	...	...	...	...	...	157	157
		Total		8,611	2	13	...	16	2	16	2	13	...	157	157
Monmispore	45	Mohar	Act V (B.C.) of 1876	7,638	1	8	...	6	1	5	1	5	...	576	576
		Divnl. Total		198,617	3	145	...	148	3	145	3	145	...	35,829	35,829
BHAGULPORE DIVISION.															
Monghyr	46	Kharakpore	Act V (B.C.) of 1876	5,400	...	8	...	5	1	4	...	5	...	...	...
	47	Kishenkumr	Ditto	6,060	1	8	...	0	1	8	...	0	...	1,705	1,705
	48	Baniganj	Ditto	5,978	1	4	...	5	8	8	...	5	...	1,135	1,135
		Total		11,978	3	12	...	14	2	12	...	14	...	2,840	2,840
		Divnl. Total		17,428	2	17	...	19	3	16	...	19	...	2,841	2,841
CHOKA NAGPORE DIVISION.															
Lohardugga	49	Lohardugga	Act V (B.C.) of 1876	5,146	...	...	...	...	...	...	...	...	...	373	373
	50	Orwah	Ditto	6,048	...	...	...	...	...	...	...	...	...	295	295
	51	Bakergunge	Ditto	7,697	...	...	...	...	...	...	...	...	...	150	150
		Total		18,791	...	...	...	...	...	...	...	...	...	618	618
Manbhoon	52	Rachonathpore	Act V (B.C.) of 1876	5,721	...	4	...	4	1	3	...	4	...	767	767
	53	Jhais	Ditto	6,127	...	...	...	...	...	...	...	...	...	418	418
	54	Manbazar	Ditto	2,550	...	...	...	...	...	...	...	...	...	200	200
		Total		12,607	1	12	...	13	1	12	...	13	...	1,437	1,437
		Divnl. Total		31,288	1	12	...	13	1	12	...	13	...	2,846	2,846
		GRAND TOTAL		4,19,371	12	380	...	392	31	351	3	369	...	57,447	57,447

FORM No. 1.—Statement showing the Income of

1	2	3	4	5	6								7					
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.					
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.			
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Native.						
BHAGULPORE DIVISION.														Rs.	Rs.	Rs.		
Monghyr	...	1	Jamulpore	...	Act V (R.C.) of 1876	...	13,313	3	20	...	22	2	20	14	8	.....	389	389
Southal Pergunnah	2	Sakhepunge	Ditto	...	...	...	7,016	1	8	...	7	2	0	4	3	.....	1,002	1,002
GRAND TOTAL					.....	.....	20,329	3	28	...	29	2	20	18	11	.....	1,961	1,961

in Bengal during the year 1882-83—concluded.

8										9										18	19	20	21	REMARKS	
OCTROI.										ASSESSED TAXES.										Total income of year, exclusive balance.	Total, including balance.	Rs. A.P. per head of population.	Rs. A.P. Incidence of income shown in column 12, per head of population.		
a Class I. (Articles of food or animal.)	b Class II. (Animals for slaughter.)	c Class III. (Food, clothing, and washing.)	d Class IV. (Building materials.)	e Class V. (Drugs, gums, and spices.)	f Class VI. (Tobacco.)	g Class VII. (Salt.)	h Class VIII. (Meats.)	Total.	Conservancy cess.				Licence on trades.												
									Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
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Stations in Bengal during the year 1882-83.

8										9										18	19	20	21	REMARKS	
OCTROI.										ASSESSED TAXES.										Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 12) per head of population.	Incidence of income shown in column 12, per head of population.		
a	b	c	d	e	f	g	h	Total.	Conservancy cess.					Licence on trades.											
									Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrear collection for the previous year.	Collection for the current year.	Penalties.	Total.									
Class I. (Articles of food or drink for man or animal.)	Class II. (Animals for slaughter.)	Class III. (Food, clothing, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and spices.)	Class VI. (Tobacco.)	Class VII. (Salt.)	Class VIII. (Meads.)	Total.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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FORM No. 1.—*Statement shewing the Income of*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES— <i>conold.</i>										OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).					Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on brick and lime kilns.	Cool-tax.						
			Tax on persons according to status and property.			Total.												
Ra.	Ra.	Ra.	Ra.	Rs.	Rs.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
Monghyr	1	Jamunpore ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,15
Southal Pergunna	2	Sahalgunge ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,54
GRAND TOTAL ... ..			.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,69

Bengal during the year 1882-83—concluded.

16										17				18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, excluding balance.			
Realization under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Consentancy and road cesses (rents, fees, sale of proceeds of market, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or local funds.	Subsidies (rent of municipal lands, &c.).	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 21, per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs. A.P.		
.....	40	40	.....	.....	.....	940	955	0 5 0	0 5 0		
.....	60	60	.....	.....	.....	1,248	1,405	0 5 0	0 5 0		
.....	100	100	.....	.....	.....	2,158	2,345	0 5 10	0 4 0		
.....	141	141	.....	.....	.....	1,101	1,979	0 5 8	0 7 11		
.....	1,170	.....	.....	8,421	9,100	.....	.....	.....	50,251	56,190	0 3 0	0 4 0		
.....	4	.....	.....	16	20	.....	.....	.....	727	727	0 2 0	0 2 1		
15	7	.....	.....	200	201	.....	.....	.....	3,715	5,150	0 9 3	0 14 7		
.....	577	629	.....	.....	.....	1,425	2,779	0 5 0	0 4 5		
14	727	750	.....	.....	.....	5,305	8,225	0 6 2	0 7 2		
14	13	.....	.....	747	770	.....	.....	.....	6,095	8,980	0 4 10	0 5 7		
.....	132	.....	.....	121	134	.....	.....	.....	1,450	1,813	0 4 0	0 4 0		
.....	71	71	.....	.....	.....	2,491	2,695	0 5 0	0 5 0		
40	10	.....	.....	.....	.....	.....	970	1,008	.....	.....	.....	2,562	2,712	0 5 0	0 5 0
40	10	.....	.....	13	.....	.....	1,184	1,254	.....	.....	.....	6,314	7,221	0 5 0	0 5 4
.....	67	.....	.....	.....	67	.....	.....	.....	1,025	2,003	0 5 0	0 5 0		
.....	44	.....	.....	.....	2,405	2,574	0 7 0	0 8 0		
.....	303	303	0 5 0	0 5 0		
.....	115	.....	.....	.....	115	.....	.....	.....	3,807	5,144	0 4 10	0 5 1		
40	10	.....	.....	13	115	.....	1,184	1,371	.....	.....	.....	10,370	12,620	0 4 6	0 5 8
80	10	.....	.....	88	1,782	.....	12,430	14,570	.....	.....	.....	1,12,134	1,62,581	0 3 4	0 4 5

Taxation in Bengal during the year 1882-83.

16										17				18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, excluding balance.	Total, including balance.	Expenditure of taxation (column 19) per head of population.	Incidence of income shown in column 21, per head of population.	
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Consentancy and road cesses (rents, fees, sale of proceeds of market, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from Provincial or local funds.	Subsidies (rent of municipal lands, &c.).	Grants-in-aid from Provincial or local funds.	Total.	Loans.	Deposits (contractors' salaries unpaid, &c.).	Advances.	Total income of year, excluding balance.	Total, including balance.	Expenditure of taxation (column 19) per head of population.	Incidence of income shown in column 21, per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A.P.	Rs. A.P.		
.....	108	.....	.....	108	.....	.....	1,100	1,485	.....	.....	.....	.....	15,024	15,083	1 1 1	1 2 11
.....	1,323	228	.....	334	.....	.....	970	2,902	.....	.....	.....	.....	7,819	9,411	0 11 2	1 1 10
.....	108	1,323	228	.....	.....	.....	2,070	4,377	.....	.....	.....	.....	23,443	25,294	0 15 0	1 2 0

FORM NO. I.—Abstract statement shewing the Income of all Classes

				NUMBER OF MEMBERS OF COMMITTEE.										BY BALANCE IN HAND THE CLOSE OF LAST Y.	
No.	NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.									Ra.	Ba.	
					a	b	c	d	e	f	g	h			
BURDWAN DIVISION.															
Shah.	Burdwan	.....	Act V (R.C.) of 1876	65,370	22	47	12	81	82	40	26	25	1,813	11,430
	Midnapore	.....		84,459	29	64	...	94	40	54	24	50	5,600	7,061
	Hooghly	.....		132,104	40	120	11	171	64	127	40	131	300	22,194
	Howrah	.....		106,796	5	23	...	27	6	39	11	16	460	11,700
	Bankura	.....		71,806	11	49	...	60	16	45	4	56	7,238	7,238
	Bardham	.....		7,050	5	11	...	16	9	7	6	11	...	1,610
	Divnl. Total	.....		400,766	113	313	33	440	140	303	114	335	8,072	62,465
PRESIDENCY DIVISION.															
Mon.	Calcutta	.....		495,810	94	303	...	397	72	230	64	328	11,594	60,338
	Madras	.....		118,367	27	80	16	122	37	85	23	108	...	12,704
	Benares	.....		14,251	5	23	...	28	6	22	5	29	...	5,648
	Bombay	.....		18,707	3	57	...	60	4	19	1	20	...	1,500
	Coimbatore	.....		80,715	19	69	...	88	21	48	13	61	616	17,615
	Divnl. Total	.....		732,544	142	393	15	550	120	430	111	430	12,310	1,01,415
RAJESHWAR AND COCHIN BEHAR DIVISION.															
Leah.	Rajshahi	.....	Act V (R.C.) of 1876	29,118	7	32	...	39	8	31	7	32	...	7,700
	Dinapore	.....		12,077	4	14	...	18	7	10	3	13	...	12,080
	Bahar	.....		15,829	5	13	...	18	6	13	3	13	...	4,772
	Patna	.....		33,911	5	20	...	25	6	19	1	20	...	4,227
	Bogra	.....		10,175	6	21	...	27	6	19	1	20	...	1,431
	Faridkot	.....		11,021	9	22	...	31	11	20	22	9	...	7,463
	Jaipur	.....		6,397	18	...	...	14	10	8	...	19	...	530
	Divnl. Total	.....		119,476	56	142	...	178	66	122	30	124	...	40,283
DACCA DIVISION.															
	Dacca	.....	Act V (R.C.) of 1876	101,123	6	48	...	54	10	44	11	45	...	38,738
	Farrukh	.....		28,012	9	37	...	46	17	29	9	37	...	3,019
	Barisal	.....		47,451	7	72	...	79	13	66	9	70	25	4,007
	Mymensingh	.....		74,273	20	44	...	64	22	42	11	53	...	5,068
	Divnl. Total	.....		251,369	42	201	...	243	62	191	40	203	25	52,016
CHITTAGONG DIVISION.															
	Chittagong	.....		25,269	5	23	...	28	5	23	9	19	...	18,010
	Tipperah	.....		31,049	7	15	...	32	4	28	6	20	...	2,141
	Wazirhat	.....		6,161	3	9	...	12	4	8	3	9	...	2,010
	Divnl. Total	.....		61,479	15	47	...	72	13	59	18	48	...	10,501
PATNA DIVISION.															
	Patna	.....	Act V (R.C.) of 1876	260,842	7	114	...	126	14	111	9	116	20,778	45,045
	Gaya	.....		129,949	2	80	...	82	10	74	8	80	...	21,278
	Bhagalpur	.....		127,169	10	65	...	75	35	40	9	65	...	11,576
	Monirpur	.....		98,068	10	43	...	53	16	37	11	41	...	11,430
	Darbhanga	.....		88,754	12	35	...	47	13	34	9	34	...	16,002
	Samastipur	.....		70,912	4	33	...	37	8	29	7	30	...	7,754
	Champaran	.....		31,003	4	20	...	24	7	17	8	16	...	5,108
	Divnl. Total	.....		815,098	48	400	...	488	91	367	72	390	20,778	1,19,450
BEHAGULPORE DIVISION.															
	Hongkong	.....		74,735	5	46	...	51	8	37	23	32	...	18,365
	Bhagalpur	.....		73,100	9	22	...	31	11	10	9	21	1,012	4,266
	Purnea	.....		25,094	5	24	...	29	10	23	9	29	...	7,030
	Patna	.....		17,064	4	28	...	32	10	22	4	24	...	977
	Bonhal Purnamah	.....		16,902	3	32	...	35	8	21	6	21	8,000	2,600
	Divnl. Total	.....		206,935	35	137	...	162	43	119	60	115	4,012	26,781
ORISSA DIVISION.															
	Pooree	.....		24,230	2	15	...	17	4	13	4	18	...	8,344
	Cuttack	.....		70,209	3	27	...	30	10	20	8	38	1,748	11,043
	Balaso	.....		20,285	3	14	...	17	6	10	4	12	...	2,257
	Divnl. Total	.....		114,724	11	65	...	79	20	50	16	63	1,748	21,644
CHOTA NAAGPORE DIVISION.															
	Hazaribagh	.....		34,562	8	35	...	43	14	29	13	30	...	4,187
	Leahur	.....		34,317	2	10	...	12	5	7	4	8	307	5,000
	Manikpur	.....		30,000	5	24	...	29	7	22	4	23	...	3,302
	Amchikpur	.....		6,001	2	9	...	11	3	8	4	7	...	1,358
	Divnl. Total	.....		100,880	17	78	...	95	28	66	25	70	307	12,808
GRAND TOTAL															
				29,86,397	402	1,768	38	2,280	880	1,705	406	1,790	47,167	4,02,846	

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

FORM NO. II.—Statement showing the Expenditure of F.

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.			(a)	(b)	
					Office establishment, inspection, honorary, messengers, etc.	Collection of municipal taxes in building rates (establishment, etc.), paper, money, losses, repair to outposts, etc.)	Fire establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting establishment, purchase of lamps, oil, repairs, etc.)	Police establishment, purchase of clothing, uniforms, repairs to outposts, etc.)	Registration of births and deaths.	Buildings and other works (establishment, etc.).
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan	1	Burdwan	2,483	56,921	5,207	967	.....	1,458	.....	41	.....
Midnapore	2	Midnapore	801	39,118	679	749	.....	.....	630	.....	21
Hooghly	3	Hooghly and Chinsurah	11,216	46,969	2,473	1,605	.....	3,152	1,000	.....	801
	4	Benmore	1,037	43,797	3,419	1,028	.....	1,359	776	.....	414
	5	Udherpara	736	6,553	363	125	.....	627	89	.....	84
		Total	13,984	97,236	7,224	5,149	.....	5,039	1,770	192	1,373
Howrah	6	Howrah	12,100	2,67,731	19,994	5,570	4,029	32,561	35,721	.....	.....
		Divnl. Total	29,066	6,31,003	33,120	10,679	4,029	39,059	36,840	233	1,394
PRESIDENCY DIVISION.											
24-Pargunnas	7	Suburban	45,815	5,31,296	24,144	12,919	13,056	81,002	82,105	1,325	8,949
Naddas	8	Kishinagar	5,777	25,399	1,805	1,314	.....	.....	.....	435	1,761
	9	Santinagar	2,222	17,737	2,157	811	.....	.....	619	.....	198
	10	Banaghat	797	6,779	1,052	30	.....	0	125	.....	53
		Total	9,796	48,916	4,914	2,124	.....	0	644	435	2,006
Jessore	11	Jessore	1,767	16,721	1,501	.....	.....	552	140	.....	.....
		Divnl. Total	57,114	6,16,533	40,507	15,119	13,056	82,406	82,896	1,700	7,953
RAJSHAHY AND COOCH NAGAR DIVISION.											
Rajshahy	12	Rampore Beaulah	2,490	19,552	1,093	1,241	.....	881	293	6	275
Darjeeling	13	Darjeeling	4,360	71,211	3,729	799	.....	307	845	.....	8,569
		Divnl. Total	6,850	90,763	5,412	2,001	.....	1,248	608	6	8,844
DACCA DIVISION.											
Dacca	14	Dacca	32,315	1,24,054	6,246	6,115	.....	2,513	80	.....	.....
	15	Narainmange	4,893	17,423	849	865	.....	210	213	.....	100
		Divnl. Total	37,208	1,41,477	7,095	6,980	.....	2,723	231	.....	100
CHITTAGONG DIVISION.											
Chittagong	16	Chittagong	12,878	91,033	704	1,426	.....	.....	.....	.....	309
Tipperah	17	Cumilla	1,443	16,711	851	606	.....	.....	216	.....	646
		Divnl. Total	14,321	107,744	1,555	2,032	.....	.....	216	.....	855
PATNA DIVISION.											
Patna	18	Patna	41,436	1,02,206	8,204	3,825	.....	4,099	1,933	.....	.....
Gya	19	Gya	9,869	72,537	1,302	1,768	.....	3,211	1,179	6	7,096
Bhabad	20	Arrah	6,601	19,240	1,345	.....	.....	3,703	447	8	1,552
Monsiehpore	21	Monsiehpore	8,028	32,064	3,372	1,003	.....	1,023	614	.....	.....
Darbhanga	22	Darbhanga	13,492	28,050	3,812	50	.....	850	291	.....	314
Baran	23	Chupra	1,039	44,704	401	1,174	.....	.....	644	.....	1,300
		Divnl. Total	82,465	2,39,513	17,867	7,015	.....	13,467	5,308	18	9,982
BHAGALPORE DIVISION.											
Monsiehpore	24	Monsiehpore	12,506	36,330	1,631	1,822	.....	460	.....	.....	465
Bhagalpore	25	Bhagalpore	3,810	94,034	1,201	3,045	.....	.....	659	.....	3,596
Purneah	26	Purneah	4,714	19,053	1,276	894	.....	.....	363	.....	1,621
		Divnl. Total	21,030	1,50,416	4,098	6,461	.....	460	1,214	.....	5,681
ORISSA DIVISION.											
Pooree	27	Pooree	8,544	20,962	610	652	.....	.....	642	.....	.....
		GRAND TOTAL	2,57,092	17,71,972	1,00,990	61,970	17,070	80,460	1,20,034	2,012	84,734

Class Municipalities in Bengal during the year 1882-83.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Buildings (to market, depu- sary, &c.).	Maintenance of medical in- stability (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establish- ment, purchase of water- carts, repairs, &c.).	Road-cleaning (establish- ment, purchase and re- pair of dust-bins, &c.).	Conservancy.			Drainage works (estab- lishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
144	4,305	88	.....	1,885	4,778	9,219	.....	.....	8	
.....	5,332	130	.....	73	.....	1,290	7,775	.....	1,275	
80	1,200 (90)	240 27	.....	828 1,101 44	.....	14,040 6,483 112	.....	.....	4,777 80	
80	1,805	387	.....	2,608	1,209	21,097	.....	.....	4,567	
.....	4,038	760	.....	0,098	48,570	78,787	595	.....	6,788	
178	18,476	1,545	73	13,091	50,088	1,16,758	3261	.....	12,028	
.....	2,267	2,550	.....	17,786	33,018	1,00,172	160	331	10,155	
450	2,439 801 404	307 63 12	2,239	500	1,831 1,701 393	1,181	2	.....	691 777 105	
460	3,004	101	2,722	500	4,515	1,131	2	.....	1,576	
836	2,194	.....	172	.....	204	3,401	.....	.....	813	
784	8,366	2,631	2,304	17,586	38,457	1,01,759	101	331	12,811	
.....	2,100	285	.....	819	1,065	5,042	.....	.....	698	
.....	2,462	144	1,632	.....	4,654	15,736	.....	.....	5,810	
.....	4,652	469	1,632	819	5,615	18,777	.....	.....	6,103	
107	8,301 1,310	323 28	1,5,115	960 84	10,194	30,473 5,948	.....	.....	1,622 63	
107	9,077	381	1,5,144	1,032	10,106	54,921	.....	.....	2,263	
.....	3,760	165	.....	401	.....	6,093	.....	.....	779	
48	2,883	54	244	331	850	7,138	.....	.....	.....
48	5,670	215	244	755	650	12,551	.....	.....	779	
.....	9,136	402	.....	3,070	14,218	1,790	66	.....	84	
269	5,374	38	.....	660	.....	10,604	.....	.....	17,752	
1,540	2,769	147	117	374	4,919	.....	.....	.....	.....
40	6,928	120	.....	2,047	3,554	1,884	.....	.....	2	
.....	611	.....	121	2,054	.....	4,830	.....	.....	845	
887	5,688	243	194	1,402	.....	5,796	.....	.....	.....
2,518	23,965	1,619	423	12,343	22,880	54,854	95	.....	18,713	
1,237	5,004	362	.....	70	2,556	5,074	.....	.....	468	
1,015	5,648	101	1,078	.....	2,062	10,555	.....	.....	.....
100	1,439	137	.....	148	973	1,798	.....	.....	2,142	
2,618	9,076	280	1,078	318	5,891	17,037	.....	.....	2,407	
.....	580	.....	.....	.....	.....	9,858	.....	.....	514	
5,597	75,360	6,589	20,891	46,809	1,86,813	3,38,630	683	331	57,131	

REMARKS.

FORM NO. 11.—Statement showing the Expenditure of First

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		CONTRIBUTION TO SCHOOLS.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.	
			(A)			PUBLIC WORKS.						
			Other measures.			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.		Other charges (gratuities, rewards, &c.).
			Markets and slaughter-houses (establishment, contingent).	Public gardens (establishment, contingent), well, purchase of land, &c.).								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P.	
DUDWAN DIVISION.												
Burdwan	1	Burdwan	.....	.....	015	288	15,801	521	770	800	1,733	.....
Midnapore	2	Midnapore	.....	.....	420	658	2,513	.....	.....	.....	206	80
Hooghly	3	Hooghly and Chinsurah	.....	.....	80	750	8,705	.....	.....	.....	231	.....
	4	Barrackpore	.....	.....	628	.....	5,123	.....	2,054	.....	.....	.....
	6	Uttarpara	.....	.....	103	.....	808	.....	46	.....	212	.....
		Total	.....	.....	870	785	18,638	.....	2,710	.....	449	.....
Howrah	6	Howrah	2,309	.....	1,701	.....	.....	6,311	.....	.....	.....	.....
		Divnl. Total	2,309	.....	3,081	1,388	86,112	6,701	3,490	600	2,410	80
PRESIDENCY DIVISION.												
24-Purnannala	7	Suburban	.....	729	3,000	30,422	68,896	.....	.....	.....	4,433	.....
Nuddea	8	Kishinagar	.....	213	.....	1,104	6,802	332	149	.....	108	380
	9	Sealdah	.....	4,111	.....	372	5,475	.....	.....	.....	390	.....
	10	Banghat	.....	141	270	60	2,211	.....	.....	.....	.....	.....
		Total	.....	354	4,071	1,536	11,808	332	149	.....	758	380
Jessore	11	Jessore	.....	82	145	1,507	1,609	.....	.....	.....	187	.....
		Divnl. Total	.....	1,167	7,224	31,952	80,721	332	110	.....	8,221	80
RAJSHAHY AND COOCH BEHAR DIVISION.												
Rajshahy	12	Ramporn Beaulah	.....	.....	167	770	3,908	811	412	.....	701	.....
Darjeeling	13	Darjeeling	150	.....	100	6,720	17,050	.....	.....	.....	480	.....
		Divnl. Total	150	.....	267	7,490	20,961	811	412	.....	1,181	.....
DACCA DIVISION.												
Dacca	14	Dacca	.....	444	.....	3,555	27,781	6,170	.....	196	523	213
	15	Nemanganj	.....	778	.....	196	231	1,410	.....	.....	100	.....
		Divnl. Total	.....	444	778	4,751	27,911	7,580	.....	196	623	213
CHITTAGONG DIVISION.												
Chittabong	16	Chittagong	.....	.....	538	1,560	12,572	1,551	2,574	.....	850	.....
Tipperah	17	Comilla	.....	.....	.....	203	2,561	.....	.....	.....	164	127
		Divnl. Total	.....	.....	538	1,463	15,133	1,554	2,574	.....	465	127
PATNA DIVISION.												
Patna	18	Patna	.....	2,052	1,498	1,324	27,109	1,500	51	.....	600	.....
Gya	19	Gya	.....	.....	400	.....	12,151	.....	1,211	.....	458	.....
Shahabad	20	Arrah	.....	.....	.....	750	3,023	.....	.....	.....	.....	.....
Muzaffarpore	21	Muzaffarpore	.....	.....	500	702	12,256	.....	.....	.....	550	.....
Darbhanga	22	Darbhanga	.....	.....	309	.....	14,537	218	.....	.....	448	.....
Barua	23	Chupra	.....	.....	220	848	4,749	.....	.....	.....	605	126
		Divnl. Total	.....	2,082	2,767	3,754	74,944	1,773	1,862	.....	8,345	607
SHAHALPUR DIVISION.												
Mouhry	24	Mouhry	144	1,071	800	2,773	8,170	4,900	1,618	.....	700	277
Shahpur	25	Shahpur	60	310	600	1,825	14,270	630	180	.....	531	176
Purneah	26	Purneah	528	.....	71	3,698	6,773	.....	.....	.....	85	.....
		Divnl. Total	732	1,381	1,471	7,696	27,218	4,990	1,848	.....	1,316	688
OHARA DIVISION.												
Ohara	27	Ohara	.....	.....	.....	334	3,010	.....	53	.....	267	.....
		GRAND TOTAL	3,778	5,072	16,160	69,801	2,81,738	30,843	8,848	896	14,081	2,368

Class Municipalities in Bengal during the year 1882-83.

13					18	14	15			REMARKS.	
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.				
Loans, impositions paid during the year.	Interest		Deposits (including attached contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.		
	On account of last year.	On account of current year.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
6,351	284	565	1,424	.....	2,285	56,135	1,400	565	2,505	
.....	.....	.....	.....	.....	24	20,119	.....	565	860
.....	.....	.....	425	.....	1,598	41,205	688	10,177	15,453
.....	.....	.....	.....	.....	10,442	40,325	.....	5,105	5,105
.....	.....	.....	.....	.....	441	4,674	.....	1,400	1,750
.....	.....	.....	474	.....	12,037	57,290	081	22,012	24,506
.....	.....	.....	.....	.....	6,400	2,07,032	1,019	1,861	2,871
6,451	284	375	1,479	.....	20,156	1,31,512	8,183	20,154	29,657	
.....	.....	.....	8,204	18,504	17,005	4,88,890	8,029	80,251	4,88,251
.....	.....	.....	.....	.....	1,518	27,557	.....	5,019	5,019
.....	.....	.....	.....	.....	911	10,152	.....	4,281	4,732
.....	.....	.....	.....	.....	282	5,714	.....	830	830
.....	.....	.....	.....	.....	1,813	47,720	.....	10,597	10,597
.....	.....	.....	.....	.....	122	12,065	.....	6,550	6,759
.....	.....	.....	8,204	13,990	15,008	5,18,043	8,029	97,182	1,05,292
.....	.....	.....	.....	.....	544	19,165	.....	2,000	2,356
2,847	428	5,272	.....	.....	17	76,111	.....	2,409	2,409
2,857	428	5,272	.....	.....	1,061	95,570	.....	8,016	5,016
.....	.....	.....	.....	.....	3,908	1,24,717	.....	32,062	32,062
.....	.....	.....	.....	.....	500	11,228	.....	19,918	19,918
.....	.....	.....	.....	.....	4,754	1,35,245	.....	42,870	42,870
.....		
.....	.....	.....	.....	.....	2,072	32,411	.....	2,004	2,004
.....	.....	.....	.....	.....	20	16,680	.....	1,575	1,575
.....	.....	.....	.....	.....	2,694	49,001	.....	3,829	2,694
.....	.....	.....	.....	.....	1,500	3,255	87,313	20,953	50,870
.....	.....	.....	.....	.....	625	8,777	65,301	.....	16,296
610	89	.....	.....	.....	1,546	25,492	.....	1,546	1,905
.....	.....	.....	.....	.....	1,570	34,254	.....	6,737	6,737
935	.....	174	.....	.....	965	31,784	.....	12,225	12,225
.....	.....	.....	.....	.....	17,397	39,843	.....	5,002	5,002
1,845	89	171	.....	.....	1,825	28,200	2,32,550	20,253	70,107
.....		
.....	.....	.....	.....	.....	2,017	41,900	.....	7,545	7,545
2,990	15	60	200	.....	2,273	305	51,225	.....	46,430
.....	.....	.....	.....	.....	890	51,177	.....	3,190	3,190
3,880	15	60	208	.....	2,911	1,14,302	.....	67,074	67,074
.....	.....	.....	.....	.....	303	16,300	.....	12,590	12,590
14,000	816	8,871	10,381	18,068	77,300	16,78,280	31,430	3,24,323	5,65,728		

REMARKS.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524
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Municipalities in Bengal during the year 1882-83—continued.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	REMARKS.
Expenses for market, dispensary, &c.	Maintenance of medical institutions (disbursements, purchase of medicine, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Re-advancing (establishment, purchase and repair of buildings, &c.).	Conservancy.			Diseases (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
77	504 308 611	.....	53 192	.....	.....	1,355 1,112 684	.....	.....	86 72 1,285	
77	1,095	.....	275	.....	80	3,056	.....	.....	1,441	
.....	1,214	27	.....	.....	772	2,403	.....	.....	307	
.....	.....	.....	.....	.....	72	11	.....	.....	15	
.....	1,214	27	.....	.....	910	2,509	.....	.....	372	
.....	785	10	.....	.....	0	2,400	.....	.....	610	
.....	205	.....	.....	.....	54	434	.....	.....	57	
.....	430	.....	.....	.....	50	.....	.....	.....	84	
200	160 174	.....	125	.....	238 53	26	.....	.....	.....
200	1,844	10	125	0.5	423	2,053	.....	.....	736	
277	4,961	37	400	65	1,815	8,408	.....	.....	2,551	
.....	.....	15	.....	.....	.....	144	.....	.....	.....
.....	430	48	250	5	.....	273	.....	.....	1,154	
.....	1,820	88	128	905	192	120	.....	.....	55	
.....	2,580	181	778	610	192	1,137	.....	.....	1,260	
108	2,501 3,193	40 83	.....	84	.....	788 3,610	.....	.....	.....
108	5,605	132	.....	54	.....	4,254	.....	.....	.....
.....	618	60	.....	.....	31	84	.....	.....	277	
.....	1,072	80	.....	2	.....	974	.....	.....	188	
.....	75	80	.....	217	.....	161	.....	.....	162	
.....	2,702	.....	14	.....	.....	1,735	.....	.....	15	
.....	527	.....	.....	.....	.....	140	.....	.....	83	
.....	5,095	200	14	110	51	8,514	.....	.....	606	
.....	1,273	48	.....	31	.....	514	.....	.....	67	
.....	345	.....	.....	.....	.....	304	.....	.....	.....
.....	50	.....	.....	606	.....	123	.....	.....	68	
.....	1,408	48	.....	457	.....	1,021	.....	.....	135	
.....	1,392	.....	17	62	.....	306	.....	.....	101	
.....	180	.....	78	34	.....	1,250	.....	.....	64	
.....	1,885	.....	95	97	.....	1,679	.....	.....	125	
14	1,230	104	935	448	1,486	.....	.....	.....	890	
82	1,209	140	.....	.....	.....	667	.....	.....	.....
70	2,498	204	953	448	1,806	667	.....	.....	300	
.....	2,101	80	.....	261	490	.....	.....	.....	10	
.....	2,085	70	.....	.....	430	.....	.....	.....	730	
.....	4,816	100	.....	261	490	430	.....	.....	749	
274	20,084	744	1,002	1,520	2,410	11,049	.....	.....	1,906	
.....	
.....	257	22	.....	.....	102	390	.....	.....	24	
.....	1,088	7	.....	.....	.....	1,080	.....	.....	868	
.....	456	8	.....	.....	.....	108	.....	.....	1,027	
.....	1,547	0	.....	.....	.....	1,207	.....	.....	1,806	
67	1,855	.....	.....	10	.....	1,104	.....	.....	131	
67	4,069	41	.....	10	125	2,767	.....	.....	2,000	

FORM No. II.—Statement showing the Expenditure of Second Class

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.						Contribution to local or provincial funds.
			(k)			Public works.						
			Other measures.			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	
			Maintenance and charges (establishment, contingencies, &c.).	Public garden (containing plants, fruit of which will be for sale, or purchase of which is not prohibited).	Contributions to schools.							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DACCA DIVISION.												
Farrukpore	53	Farrukpore	.....	.....	96	.....	323	.....	.....	.....	19	.....
	54	Goulundo	.....	.....	1	66	.....	379	.....	.....	32	.....
	55	Madaripore	.....	.....	.....	96	.....	1,460	.....	.....	158	.....
		Total	.....	.....	1	247	.....	2,862	.....	.....	169	.....
Backergunge	56	Barisal	.....	.....	42	361	.....	2,392	.....	1,711	157	.....
	57	Naichai'y	.....	.....	110	.....	383	.....	3	.....	.....	.....
	58	Jhalakathi	.....	.....	60	.....	843	.....	.....	.....	14	.....
		Total	.....	.....	212	361	3,618	.....	1,714	.....	171	.....
Mymensingh	59	Nasrabad	.....	.....	78	.....	3,679	.....	.....	.....	107	.....
	60	Muktagacha	.....	.....	60	.....	2,320	.....	.....	.....	70	.....
	61	Jaumapore	.....	.....	95	.....	1,334	.....	.....	.....	71	.....
	62	Sherepore	.....	.....	236	.....	1,181	.....	.....	.....	121	.....
	63	Kashorvanga	.....	.....	225	.....	270	.....	.....	.....	46	.....
	64	Basarpore	.....	.....	87	.....	520	.....	.....	.....	31	.....
		Total	.....	.....	253	2,190	10,164	.....	.....	.....	827	.....
		Divul. Total	.....	.....	254	2,640	361	15,850	.....	1,714	867	.....
CHITTAGONG DIVISION.												
Chittagong	65	Cox's Bazar	.....	.....	235	7	450	152	552	.....	21	.....
Tipperah	66	Brahmanbarah	.....	.....	24	500	663	.....	.....	.....	.....	.....
Kokshilly	67	Noukhilly	.....	.....	84	.....	1,617	.....	.....	.....	.....	.....
		Divul. Total	.....	.....	339	507	2,709	452	582	.....	21	.....
PATNA DIVISION.												
Patna	68	Burh	.....	.....	283	.....	924	.....	.....	.....	284	90
	69	Bihar	.....	.....	1,100	.....	3,547	400	913	.....	781	.....
		Total	.....	.....	1,383	.....	4,471	400	913	.....	1,145	90
Bahabad	70	Jaidpore	.....	.....	.....	.....	111	.....	.....	.....	.....	.....
	71	Buair	.....	.....	270	170	1,629	.....	.....	.....	16	.....
	72	Dumraon	.....	.....	.....	140	1,069	213	.....	.....	30	.....
	73	Basvaram	.....	.....	1,435	.....	1,451	.....	.....	.....	.....	.....
	74	Bluketah	.....	.....	95	.....	618	.....	.....	.....	.....	.....
		Total	.....	.....	1,808	360	4,832	213	.....	.....	48	.....
Mosufferpore	75	Hajerpore	.....	.....	109	112	1,080	455	.....	.....	315	.....
	76	Lalgunge	.....	.....	101	.....	419	70	.....	.....	274	.....
	77	Sitamarhi	.....	.....	.....	.....	450	.....	.....	.....	.....	45
		Total	.....	.....	224	224	2,470	525	.....	.....	608	45
Darbhanga	78	Boswenh	.....	.....	.....	.....	408	.....	.....	.....	.....	93
	79	Mothuaint	.....	.....	85	.....	525	935	.....	.....	.....	.....
		Total	.....	.....	85	.....	933	1,465	.....	.....	.....	93
Berun	80	Buchlunge	.....	.....	778	.....	1,088	2,681	100	336	168	.....
	81	Sewan	.....	.....	430	.....	2,532	.....	.....	10	.....	.....
		Total	.....	.....	1,108	.....	2,622	1,094	2,681	346	168	.....
Chumprun	82	Mothbar	.....	.....	70	.....	845	19	.....	.....	140	.....
	83	Bethab	.....	.....	168	180	872	.....	.....	.....	107	.....
		Total	.....	.....	238	180	1,717	19	.....	.....	247	.....
		Divul. Total	.....	.....	238	6,045	642	17,071	2,390	3,594	100	53
BHAGALPORE DIVISION.												
Bhagalpore	84	Chakrag	.....	.....	278	.....	430	.....	.....	.....	44	.....
Mahish	85	English Bazar	.....	.....	150	45	2,000	131	.....	.....	80	.....
	86	Old Mahish	.....	.....	195	.....	500	.....	.....	.....	.....	.....
		Total	.....	.....	445	.....	2,650	131	.....	.....	80	.....
Sonhai Perunnah	87	Deochai	.....	.....	55	.....	423	.....	.....	.....	86	.....
		Divul. Total	.....	.....	445	90	3,588	131	.....	.....	218	.....

Municipalities in Bengal during the year 1882-83—continued.

15					13	16	15			REMARKS.	
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.				
Loans, instalments paid during the year.	Interest.		Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.		
	On account of last year.	On account of current year.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
.....	108	4,501	.....	5,580	5,580		
.....	40	2,155	.....	1,906	1,906		
.....	187	4,873	.....	406	186		
.....	344	11,530	.....	5,072	5,072		
.....	602	11,977	125	1,831	1,954		
.....	14	1,507	.....	2,061	2,061		
.....	10	1,398	.....	200	250		
.....	652	14,022	124	4,402	4,210		
.....	58	6,500	.....	1,051	1,051		
.....	1,013	.....	2,108	3,108		
.....	25	4,784	.....	1,008	1,008		
.....	172	5,554	.....	1,255	1,255		
.....	57	2,752	.....	1,081	1,081		
.....	2	1,110	.....	613	613		
.....	197	306	.....	2,276	8,276		
.....	197	1,380	123	18,510	18,463		
.....	60	2,520	.....	917	917		
.....	18	5,530	.....	857	1,033		
.....	223	6,100	.....	1,129	1,129		
.....	301	14,005	.....	3,325	3,325		
.....	23	6,328	.....	5,014	8,014		
.....	1,273	16,741	.....	3,573	5,573		
.....	1,200	22,761	.....	7,157	7,467		
.....	4	1,828	.....	1,615	1,615		
.....	219	6,783	.....	1,391	1,391		
.....	392	5,802	.....	877	877		
.....	2,359	11,112	.....	1,091	1,091		
.....	231	2,272	.....	1,095	1,095		
.....	3,015	20,752	.....	6,006	6,006		
.....	650	6,628	.....	712	712		
.....	450	2,018	.....	608	608		
.....	1,450	.....	602	602		
.....	1,165	11,525	.....	1,873	1,873		
.....	167	5,437	.....	479	479		
.....	1,259	8,165	.....	3,260	3,260		
.....	1,400	8,623	.....	3,748	3,748		
.....	321	12,130	3,227	3,751	4,008		
.....	80	6,342	.....	1,403	1,403		
.....	408	18,672	3,227	5,144	5,101		
.....	38	5,361	.....	1,933	1,933		
.....	128	7,467	.....	3,918	3,918		
.....	102	12,888	.....	5,748	5,748		
.....	7,282	1,01,624	3,237	30,060	33,317		
.....	141	2,903	.....	2,254	2,854		
.....	600	8,840	60	1,301	1,111		
.....	28	3,012	.....	855	104		
.....	607	9,023	60	2,832	2,403		
.....	20	4,684	.....	3,060	4,305		
.....	707	17,416	3,060	6,173	6,224		

Municipalities in Bengal during the year 1882-83—concluded.

PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	REMARKS.
Repairs to markets, dispensaries, &c.).	Maintenance of medical institutions (dispensary establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-making (establishment, purchase of water-carts, repairs, &c.).	Road-laying (establishment, purchase and repair of bullock-carts, &c.).	Conservancy.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
23	1,005	351	440	1,050	2,630	5,113	82	...	5,031	
.....	715	7	.....	30	472	.....	.....	.....	41	
.....	958	.....	108	.....	.....	.....	.....	.....	.....
23	2,774	358	548	1,080	3,411	5,535	94	.....	5,075	
.....	830	80	.....	20	.....	2,627	.....	.....	201	
23	3,338	438	538	1,100	3,411	8,163	98	.....	5,274	
.....	
318	1,461	.....	.....	.....	1,207	.....	.....	.....	1,671	
.....	501	41	.....	.....	501	416	.....	.....	727	
.....	
318	2,005	44	.....	.....	2,782	119	.....	.....	1,831	
.....	
410	1,812	40	1	.....	.....	3,970	.....	.....	500	
.....	
670	780	.....	.....	.....	.....	1,164	.....	.....	.....
.....	
1	270	.....	.....	.....	.....	231	.....	.....	254	
.....	
1,434	4,457	84	1	.....	3,782	6,312	.....	.....	3,776	
.....	
2,782	80,620	2,620	12,078	6,438	16,205	74,718	145	.....	51,481	

FORM No. II.—Statement showing the Expenditure of Uni-

1	2	3	4	5	6	7			
NAME OF DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT. Office establishment, Inverness, salaries, stationery, &c.	Collection of municipal taxes, including octroi (establishment, purchase money, taxes, repairs to outposts, &c.).	PUBLIC SAFETY. Fire (establishment, purchase of fire-arms, fuel, &c.). Licensing (establishment, purchase of stamps, &c.). Police (establishment, purchase of clothing, harness, &c., repairs to outposts, &c.).	(a) Registration of births and deaths.	(b) Buildings and other works (erection of a slaughter-house, hospitals, &c.).
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bankura	1	Jessore ...	49	408	.....	85	.....	19	.....
	2	Patrasbari ...	2,515	1,820	66	215	.....	76	.....
	3	Sonamukhi ...	2,029	2,261	80	380	.....	121	.....
	4	Kotulpore ...	479	1,889	12	219	.....	71	.....
		Total ...	5,070	7,388	161	894	.....	287	.....
Hooghly	5	Mittra ...	84	552	29	69	.....	30	.....
	6	Pandowah ...	32	1,364	30	204	.....	66	.....
	7	Jalpaiguri ...	903	2,384	131	315	.....	71	.....
	8	Bally ...	285	1,078	80	360	.....	51	.....
	9	Koeragum ...	105	313	30	69	.....	10	.....
	10	Shyambazar ...	244	2,791	152	337	.....	66	.....
	11	Khamrui ...	122	1,480	107	360	.....	51	.....
		Total ...	2,555	9,882	535	1,573	.....	369	.....
		Divnl. Total ...	8,125	17,390	716	2,467	.....	656	.....
PRESDENCY DIVISION.									
24-Pargunnahs	12	Itanagar ...	647	1,625	104	225	.....	70	.....
	13	Chinsurah ...	835	2,825	188	380	.....	129	.....
	14	Jagdi ...	211	697	69	172	.....	36	.....
		Total ...	716	5,127	198	681	.....	135	.....
Jessore	15	Kachulpore ...	1,078	785	206	.....	.....	.....	.....
	16	Kotchandipore ...	414	2,316	461	.....	.....	.....	.....
		Total ...	1,810	3,051	720	.....	.....	.....	.....
		Divnl. Total ...	3,551	8,214	1,021	806	.....	215	.....
RAJSHAHY AND COCH BEHAR DIVISION.									
Jalpaiguri	17	Jalpaiguri ...	670	4,094	511	244	.....	444	296
Dacca DIVISION.									
Dacca	18	Manickganj ...	1,520	4,308	624	.....	.....	370	.....
Backergunge	19	Bowal ...	588	1,494	15	145	.....	.....	.....
	20	Purnapore ...	628	2,615	.....	371	.....	437	.....
	21	Backergunge ...	1,108	2,000	62	318	.....	.....	.....
		Total ...	2,111	6,067	67	634	.....	437	.....
Mymensingh	22	Tangrai ...	309	1,591	89	711	.....	.....	155
		Divnl. Total ...	4,294	14,960	680	1,545	.....	137	634
PATNA DIVISION.									
Patna	23	Khagol ...	2,368	3,273	.....	305	.....	.....	97
	24	Minar ...	250	1,492	.....	152	.....	.....	35
	25	Imampur, Nizamat ...	6,114	8,489	.....	605	.....	.....	314
	26	Mahmudpur ...	1,918	1,263	.....	144	.....	.....	60
	27	Rayachauri ...	1,684	1,214	23	70	.....	.....	60
	28	Futwa ...	1,945	3,197	49	406	.....	.....	130
	29	Mohamud ...	5,040	3,551	94	328	.....	.....	129
	30	Imampur Cantonment ...	2,293	16,662	.....	630	.....	.....	.....
	31	Nowada ...	3,055	1,187	26	154	.....	.....	40
		Total ...	25,490	34,116	190	2,063	.....	.....	920
Gya	32	Takari ...	2,378	2,087	.....	278	.....	139	108
	33	Jacodnagar ...	2,210	2,246	21	309	.....	.....	116
	34	Jahannabad ...	716	1,266	10	144	.....	.....	132
	35	Nowada ...	416	1,012	48	119	.....	145	80
	36	Hajwa ...	437	869	20	111	.....	145	63
	37	Rajpuri ...	444	589	38	94	.....	76	42
	38	Shreegoli ...	729	1,235	.....	204	.....	434	89
	39	Futlshpur ...	810	462	.....	123	.....	170	37
	40	Aurangabad ...	729	1,022	21	160	.....	.....	30
	41	Olra ...	681	617	21	141	.....	.....	25
	42	Nalindpur ...	1,711	629	21	119	.....	.....	26
		Total ...	11,288	17,635	270	1,483	.....	1,118	868
Shahabad	43	Chenari ...	—5	591	302	.....	.....	.....	35
	44	Nasirganj ...	127	1,218	329	.....	.....	.....	46
		Total ...	122	2,188	631	.....	.....	.....	79
Montazerpur	45	Molnar ...	—5	1,494	10	280	.....	.....	64
		Divnl. Total ...	38,829	50,361	1,081	4,088	.....	1,118	1,871

in Bengal during the year 1882-83.

PUBLIC HEALTH.										
(e)	(d)	(c)	(f)	(g)	(h)	(i)			(j)	
Repairs (to market, dispensary, &c.).	Maintenance of medical establishment, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, carts, repairs, &c.).	Road-cleaning and repair of drains, &c.).	Establishment repairs, purchase of carts, bullocks, &c.).	Comptrolry.	Remissions of cess.	Drainage works (establishment, repairs).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
100	29		30		245				65	
					118				353	
					119				313	
	210		30		982				914	
	758					176			168	
						130				
						30				
						3			85	
						61			6	
	750					51				
						429			194	
	906		30		982	429			1,104	
						28				
					20					
					140					
814						4				
811						6				
814					240	32				
	1,374				578	622				
						765				
	119				230				163	
					20					
	110				350				163	
	110				350				284	
					350	765			423	
	724				235				330	
					101					
					2,574					
					182					
					600				600	
					602				250	
	318				610					
					4,550					
					620				200	
	1,643				10,003				1,500	
		94				408				
	135				160					
123		72				114			42	
						237				
						441				
						221				
						118				
	60	88			108	73			428	
					45					
					78					
	378	157			600	1,618			464	
			130			108			185	
						208				
			139			606			180	
	84			60		277			269	
	1,364	167	139	60	400	13,266			2,218	

FORM No. II.—Statement showing the Expenditure of Unions

in Bengal during the year 1882-83.

12					13	14	15			REMARKS.	
DEBIT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.				
Loans, instalments paid during the year.	Interest.						Deposits.	Actual multiplied balance.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
.....	87	21	.....	231	231		
.....	37	2,011	.....	2,048	2,048		
.....	27	2,030	.....	2,057	2,057		
.....	171	1,174	.....	1,181	1,181		
.....	564	6,681	.....	6,682	6,682		
.....	26	26	.....	371	371		
.....	61	1,312	.....	1,314	1,314		
.....	36	2,361	.....	2,394	2,394		
.....	17	1,306	.....	608	608		
.....	4	1,787	.....	109	109		
.....	38	1,787	.....	280	280		
.....	10	1,070	.....	382	382		
.....	220	9,308	.....	3,170	3,170		
.....	1,210	17,894	.....	16,111	16,111		
.....	3	1,455	.....	870	870		
.....	313	2,882	.....	478	478		
.....	69	708	.....	190	190		
.....	112	3,590	.....	628	628		
.....	1,114	.....	252	252		
.....	1,048	.....	1,826	1,826		
.....	2,169	.....	2,682	2,682		
.....	117	7,811	.....	3,600	3,600		
.....	175	5,974	.....	416	440		
.....	91	9,274	.....	1,551	1,551		
.....	92	1,087	.....	916	405		
.....	73	5,105	.....	116	116		
.....	1,629	.....	1,240	1,240		
.....	117	6,111	.....	2,970	2,970		
.....	105	4,440	.....	505	505		
.....	313	15,431	.....	4,129	4,129		
.....	107	1,114	.....	1,407	1,407		
.....	62	260	.....	1,082	1,082		
.....	304	4,811	.....	9,291	9,291		
.....	678	.....	3,075	3,075		
.....	811	.....	1,961	1,961		
.....	2,125	.....	2,918	2,918		
.....	1,411	.....	7,268	7,268		
.....	873	10,650	.....	1,065	1,065		
.....	1,047	.....	3,173	3,173		
.....	1,240	22,465	.....	20,150	20,150		
.....	163	1,175	.....	3,406	3,406		
.....	17	603	.....	4,778	4,778		
.....	10	829	.....	1,122	1,122		
.....	17	1,080	.....	912	912		
.....	6	100	.....	856	378		
.....	3	847	.....	465	465		
.....	44	403	.....	972	972		
.....	36	401	.....	801	801		
.....	163	1,200	.....	592	592		
.....	109	341	.....	769	769		
.....	9	253	.....	1,487	1,487		
.....	881	8,487	.....	15,754	15,754		
.....	28	605	.....	330	330		
.....	33	1,007	.....	308	308		
.....	62	1,613	.....	728	728		
.....	106	1,346	.....	673	673		
.....	5,005	33,910	.....	22,325	62,935		

FORM No. II.—Statement showing the expenditure of Union

1	2	3	4	5	6	7		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	(a)	(b)
					Office establishment, including purchase of stationery, printing, &c.	Collection of municipal taxes, including street cleaning, purchase of material, repair to minor works, repair to outposts, &c.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BHAUGULPORE DIVISION.								
Monghyr	46	Kharukpore	.....	727	.....	210	.....	354
Purneah	47	Kohongunge	1,725	2,315	.....	.....	.....	.....
	48	Banigunge	1,125	1,650	.....	197	.....	156
		Total	2,850	3,965	.....	587	.....	156
		Divnl. Total	2,851	3,965	.....	737	.....	156
GROTA NAGPORE DIVISION.								
Lehardunga	49	Lehardunga	328	1,439	79	147	.....	30
	50	Gawan	203	2,301	.....	.....	.....	73
	51	Daitongunge	150	2,562	.....	250	.....	.....
		Total	681	6,315	79	394	.....	112
Manbhoom	52	Rajmounthpur	267	1,925	42	112	.....	65
	53	Jairin	210	2,080	.....	.....	.....	41
	54	Manbhoom	250	3	.....	.....	.....	.....
		Total	1,327	3,997	84	332	.....	106
		Divnl. Total	2,345	10,310	163	1,171	.....	218
		GRAND TOTAL	57,417	1,12,134	6,172	11,668	.....	2,109

FORM No. II.—Statement showing the expenditure of

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	(a)	(b)			
					Office establishment, including purchase of stationery, printing, &c.	Collection of municipal taxes, including street cleaning, purchase of material, repair to minor works, repair to outposts, &c.	Fire establishment, purchase of fire engine, buckets, repairs, &c.	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police establishment, purchase of clothing, uniforms, &c., repairs to outposts, &c.	Registration of births and deaths.	Buildings and other works (erection of slaughter-house, latrine, &c.).
BHAUGULPORE DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Moudhyr ...	1	Jansulpore ...	359	15,524	720	104	.....	.....	.....	.....	67
Initial Pergamnah	2	Sahebgungah ...	1,592	7,910	1,684	712	.....	80	.....	809	114
		GRAND TOTAL ...	1,951	23,443	1,773	816	.....	80	.....	809	170

in Bengal during the year 1882-83—concluded.

PUBLIC HEALTH.									
(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)	
Repairs to market dispensary, &c.	Maintenance of medical institutions, purchase of medicines, &c.	Vaccination (establishment)	Water works (establishment, repairs)	Buildings, water works, repairs, &c.	Buildings, establishments, water works, repairs, &c.	Conservancy.		Dumage, water, rent, &c.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	73	...	...	...
...	287	...	52	...	...	154	...	...	102
...	...	...	200	...	...	166	...	...	...
...	287	...	230	...	...	332	...	...	102
...	287	...	256	...	...	309	...	...	107
...	322	...	...	...	...	251	...	...	...
...	25	25	...	...	...	615	...	...	150
...	417	85	...	...	...	611	...	...	150
...	...	...	...	...	...	1,397	3	...	...
...	...	...	...	...	...	151	...	...	...
...	...	...	...	...	...	255	...	...	...
...	...	...	...	...	...	403	...	...	...
...	...	...	...	...	...	1,710	5	...	150
...	5,567	211	105	...	...	17,410	3	...	4,951

Stations in Bengal during the year 1882-83.

PUBLIC HEALTH.									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Repairs to market, dipen- sary, &c.	Maintenance of medical institutions (discharge of institutions, purchase of medicines, &c.)	Vaccination (establishment).	Water works (establishment, repairs).	Refuse-disposal (establish- ment, purchase of carts, carts, &c.)	Burial-ground (establish- ment, purchase of land, part of institutions, &c.)	Establishment, repairs, discharge, land for burial, &c.	Contingency.	Remission of fees	Discharge, works (establish- ment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	120	84	.....	157	100	5,918	.....	.....	573
81	.....	.....	157	.....	100	1,000	.....	.....	147
81	150	84	147	103	100	7,017	.....	.....	570

FORM No. 11.—Abstract statement showing the Expenditure of all Cl

1	2	3	4	5	6	7	(a)	(b)
SANES OF DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	Registration of births and deaths.	Buildings and other works, erection of bridges.
			Rs.	Rs.	Office establishment, Inspection, Honorary Magistrate's establishment, &c.	Police establishment, purchase of fire-arms, buckets, repairs, &c.	Establishment of lamps, oil, repairs, &c.	
					Collection of municipal taxes, including extra (establishment, house & water, &c. by houses, repairs to outposts, &c.).		Police establishment, purchase of clothing, lanterns, &c. repairs to outposts, &c.	
MURDWAN DIVISION.								
Bardwan	13,742	85,746	5,701	3,167	2,406	28
Kidnapore	22,191	79,245	1,353	...	24	1,077
Hogbly	22,794	1,38,435	10,300	440	0,568	13
Bardhan	12,108	2,52,715	10,990	4,020	32,353	299
Bardham	7,638	18,140	974	1,392	238	677
Bardham	1,619	9,656	208	190	31	177
Divnl. Total			70,551	5,30,517	38,789	10,223	5,772	41,727
PRESIDENCY DIVISION.								
M. Pergunnah	27,999	6,72,098	10,188	21,220	15,050	31,077
Nadia	12,064	71,680	8,875	5,747	6	1,082
Isapore	3,517	10,942	2,232	...	868	141
Kulna	1,258	10,114	208	1,758	...	830
Mohammadabad	18,141	76,923	8,132	...	2,820	1,043
Divnl. Total			1,15,025	8,10,416	52,115	35,240	15,050	35,107
RANSHAHY AND COUCH BEHAR DIVISION.								
Rajshahy	7,639	27,711	2,131	1,735	881	455
Madanpore	12,088	31,176	377	...	...	177
Bahadurpore	9,772	18,844	2,165	624	140	...
Bahadurpore	4,222	21,625	758	...	...	...
Bahadurpore	4,115	19,406	625	...	...	...
Bahadurpore	7,463	80,467	4,632	1,190	567	583
Bahadurpore	630	4,904	511	214	363	304
Divnl. Total			41,259	1,78,212	10,765	6,020	540	2,171
BAJAL DIVISION.								
Bajal	38,724	1,45,515	7,150	6,040	2,823	690
Bajal	8,440	11,882	577	1,464	...	278
Bajal	4,602	20,116	414	2,121	1,461	...
Bajal	6,062	25,276	1,040	1,457	...	423
Divnl. Total			52,811	2,15,529	8,566	15,021	22	8,281
CHITTAGONG DIVISION.								
Chittagong	15,910	23,888	853	1,677	...	85
Tipperah	2,181	21,525	1,165	567	...	367
Naoholly	5,010	6,002	...	...	...	98
Divnl. Total			19,001	51,415	2,018	5,092	...	618
PATNA DIVISION.								
Patna	68,818	1,09,690	8,325	7,531	4,719	3,083
Gya	21,278	85,189	1,472	3,022	4,624	1,977
Bahadurpore	11,878	49,510	4,008	1,772	4,303	1,562
...	5	...	...	...	...	...
Madanpore	11,539	41,730	8,815	2,778	1,022	960
Bahadurpore	16,944	38,809	4,369	494	800	887
Bahadurpore	7,754	85,966	1,814	2,211	1,917	2
Chumprah	2,162	16,174	323	1,131	233	106
Divnl. Total			1,40,723	5,62,277	25,340	10,554	16,108	9,228
BHAGALPORE DIVISION.								
Bhagalpur	19,165	52,690	2,509	2,191	499	354
Bhagalpur	5,461	97,855	1,717	3,543	...	716
Purneah	7,653	21,761	1,276	1,621	156	1,217
Malda	1,977	11,353	908	767	...	63
South Purneah	5,000	12,061	1,099	1,141	140	420
Divnl. Total			32,743	1,09,662	6,652	9,310	785	2,744
ORISSA DIVISION.								
Pooree	8,744	20,092	610	889	...	445
Cuttack	54,721	1,49,000	1,490	...	3,338	705
Balasore	2,537	10,772	294	1,012	...	2
Divnl. Total			23,372	73,266	2,394	8,691	3,338	1,239
CHOTA NAGPORE DIVISION.								
Baramitsh	4,187	10,665	...	2,293	...	829
Leinadunga	5,315	16,008	857	1,365	...	365
Manikpur	2,262	18,790	606	843	...	576
Singbom	1,266	2,614	281	295	...	46
Divnl. Total			13,000	49,567	1,191	4,526	880	677
GRAND TOTAL			5,00,023	25,10,475	1,44,026	1,18,866	19,360	1,04,705
								1,40,628
								2,918
								69,802

[illegible]

1		2		3		4		5		6		7		8		9		10		11	
NAME OF DISTRICT.		Serial number.		NAME OF MUNICIPALITY		PUBLIC WEALTH—contd.		PUBLIC INSTRUCTIONS.		PUBLIC CONVENIENCE.											
						(b)															
						Other measures.		Contributions to schools.		Public Works.											
						Markets and slaughter-houses, pest-contingencies.		Public gardens (establishment, purchase of well, purchase of bulbs, etc.).		Establishment.		Construction and maintenance roads.		Other (new) works.		Other repairs.		Survey of land.		Other charges (gravel, etc.).	
						Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
BUDWAN DIVISION.																					
Burdwan
Dumraon
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REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1883-84.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1885.



REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1883-84.

No. 503.

FROM COLMAN MACAULAY, Esq.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *dated the 16th February* } 1885.
 { *issued the February* }

MUNICIPAL DEPARTMENT.

(MUNICIPAL)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1883-84, together with classified statements showing the income and expenditure of the municipalities and unions during that year, prepared in accordance with the instructions contained in the orders of the Government of India in the Home Department No. 2-103-14A, dated the 27th July 1882.

CALCUTTA.

2. As stated in the report for last year, the municipal year in Calcutta now coincides with the official year, and the present review of the work of the Calcutta Municipality embraces a period of 12 months from 1st April 1883 to 31st March 1884.

3. *Meetings of the Commissioners.*—Twenty-six general meetings were held by the Commissioners during the year, of which eight were special general meetings, four were quarterly, and five were special meetings. Of standing committees there were 110 meetings, and of special committees 27 meetings. The Town Council met 41 times, the Water-supply Extension Committee 14 times, the amalgamated Tank and Bustee Committee 18 times, and the Market Committee 12 times. The Sanitary Committee, which is one of the two special committees, held 18 meetings during the year, and did a large amount of important business. The total number of attendances at meetings amounted to 2,347, out of 5,188 invitations, which compares somewhat unfavourably with the corresponding figures of

the previous year. The distinction observable between the amount of attention to work shown by elected and nominated Commissioners respectively seems to be gradually disappearing. The elected are to the nominated Commissioners as 48 to 24, but their attendances in 1881 were as 48 to 16·1, in 1882-83 as 48 to 17·7, and in the past year as 48 to 20·2.

4. *Work of the Town Council.*—The Town Council, as usual, dealt with a large number of miscellaneous matters of varying degrees of importance. Among others were the preparations for the reception of Their Royal Highnesses the Duke and Duchess of Connaught, the negotiations for the lease to the Corporation of the Mahratta Ditch, a number of minor street improvements, the most considerable of which was the construction of a road to connect Arpooly Lane with Panchanantola Lane, the Marcus Legacy, and the inspection of articles for food and drink exposed for sale. There was reason to believe that considerable quantities of ghee, mustard-oil, and other provisions were exposed for sale after being so adulterated as to be unwholesome, and even dangerous, and it was felt that the public, especially the poorer classes, was not able to protect itself adequately against frauds of this description. A qualified Inspector on Rs. 100 was accordingly appointed experimentally to examine articles of food exposed for sale, and is reported to have done much good.

Arrangements have been made at the instance of the Howrah Municipality to systematize the licensing of hackney carriages, and the new rules have come into force from the 1st April last. The hackney carriages of Calcutta are, as a rule, very inferior, and it is hoped that some improvement will now be effected.

5. *Municipal Loans.*—At the end of 1882-83 the total debt of the Corporation amounted to—

	Ra.
Debenture loans	79,50,100
Consolidated loan from Government	72,64,423
Total	1,52,14,523

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 23,31,145. In July 1883 they were authorized to borrow three lakhs by means of debentures, bearing interest at 4½ per cent. on the security of their water-rate. The money market, however, was not favourable, and the Commissioners raised a loan of Rs. 97,800 only. During the year the Government debt was reduced by Rs. 1,57,228, and the reserve of Sinking Fund rose to the nominal value of Rs. 25,59,385. Allowing for this amount, the indebtedness of the Corporation amounted to Rs. 1,25,95,710, being Rs. 2,87,668 less than at the close of 1882-83.

6. *Income.*—The following statement compares the income of the Municipality under the three ordinary revenue funds during 1883-84 and 1882-83:—

		1882-83.	1883-84.
		Ra.	Ra.
<i>General Fund—</i>			
House-rate . . . . .	...	9,67,067	9,72,275
Taxes . . . . .	...	4,15,693	4,15,360
Fees . . . . .	...	8,115	6,288
Fines and penalties . . . . .	...	20,491	21,329
Road Department receipts . . . . .	...	32,704	37,679
Street watering	do.	.....	143
Conservancy	do.	41,408	44,607
Municipal Railway	do.	4,224	4,710
New Drainage	do.	11,456	9,637
Night-soil Department	do.	2,24,602	2,19,718
Slaughter-house	do.	41,174	42,389
Municipal Market	do.	1,12,067	1,23,868
Hospital and Vaccination fees . . . . .	...	639	881
Rents . . . . .	...	36,834	34,958
Sale of lands, &c. . . . .	...	1,919	.....
Miscellaneous . . . . .	...	14,443	15,718
Total . . . . .	...	19,32,746	19,47,760

	1882-83.	1883-84.
	Rs.	Rs.
<i>Water-rate Fund—</i>		
Water-rate	4,06,565	4,09,782
Sale of water	90,463	99,283
Water-supply miscellaneous receipts ...	4,398	3,548
Total	5,01,426	5,12,563
<i>Lighting-rate Fund</i>	2,46,714	2,50,318
GRAND TOTAL	26,80,886	27,10,641

7. *Expenditure.*—The following table shows the expenditure of the Municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the two previous years:—

	1881.	1882-83.	1883-84.
	Rs.	Rs.	Rs.
<i>General Fund—</i>			
Interest on loans	5,21,284	4,53,621	5,51,701
Contribution to Sinking Fund and repayment of loans ...	1,93,875	1,98,245	1,74,853
Establishment	1,93,414	2,03,073	2,05,290
Cost of collection	34,271	34,646	32,589
General expenditure	55,387	51,031	65,267
Road Department expenditure	2,73,072	2,95,300	2,45,515
Street watering	54,057	51,550	53,120
Gowkhannah charges	1,15,558	1,02,939	95,780
Conservancy charges of the Town	65,730	80,049	96,798
Municipal Railway	66,584	92,006	67,042
Drainage Pumping Station ...	32,997	32,025	33,991
House drainage	4,023	5,904	5,577
Salt Water Lakes	19,373	29,743	18,919
Burning Ghat charges	842	447	526
Night-soil Department	1,35,404	1,31,752	1,38,727
Slaughter-house	12,887	14,343	16,931
Municipal Markets	22,776	25,614	25,248
Hospitals and vaccination ...	42,974	36,108	35,098
Town Hall	4,961	3,433	3,743
Miscellaneous	1,60,809	1,15,844	98,548
Total	20,10,213	19,57,673	19,65,265
<i>Water-rate Fund—</i>			
Interest on loans	2,03,461	1,94,996	1,98,583
Contribution to Sinking Fund and repayment of loans ...	90,669	94,134	95,248
Establishment	81,569	87,039	83,723
Cost of collection	5,744	6,277	6,443
General expenditure	7,603	7,566	7,493
Working expenses	1,07,180	1,18,710	91,737
Charges for supply of water to shipping, &c.	16,645	19,599	16,203
Total	5,12,871	5,28,321	4,99,430
<i>Lighting-rate Fund—</i>			
Lighting lamps	2,27,150	2,12,568	2,34,689
Supervision and contingencies	2,949	5,056	4,907
Cost of collection	3,441	3,488	3,562
Cost of new lamps	5,181	5,343	820
Total	2,38,721	2,26,455	2,43,978
GRAND TOTAL	27,61,805	27,12,449	27,08,673

The total expenditure from the General Fund is shown to be Rs. 19,65,265. To this should be added the fourth instalment of payments to the Reserve or Sinking Fund, amounting to Rs. 32,498, which was not paid till April, but was due for the year 1883-84. This would raise the expenditure to

Rs. 19,97,763. The total expenditure of the year from the General Fund exceeded the receipts by Rs. 50,003, instead of by Rs. 3,06,863 as provided for in the budget, and fell short of the amount (Rs. 22,66,863) provided in the budget by Rs. 2,69,100. Of this decrease upwards of one lakh of rupees was on account of the expenditure on bustee improvement, which fell largely short of the estimate. There was a saving of Rs. 25,334 in the payments to the Sinking Fund, in consequence of the loan which had been projected not having been raised during the year. There was also short expenditure of some Rs. 40,000 under the head of road repairs, and Rs. 16,000 in consequence of the postponement of the repairs of the Town Hall. The expenditure from the Water-rate Fund is shown to be Rs. 4,99,430. Allowing for a quarter's instalment (Rs. 2,500) to the Sinking Fund, which was paid in April, the receipts exceeded the expenditure by Rs. 10,633. This result, as compared with that of the previous year, is satisfactory. The expenditure from the Lighting-rate Fund was less than the receipts by Rs. 6,340.

8. *State of the Special Funds.*—There are certain special funds the accounts of which are not included in the above statements of receipts and expenditure. The receipts of the *Police-rate Fund* during the year amounted to Rs. 2,81,548, and the disbursements made to the Commissioner of Police on account of the municipal share of the police expenditure amounted to Rs. 2,78,556. Including the opening balance of the year, Rs. 21,030, there remained a sum of Rs. 24,622 in hand at the close of the year. The receipts of the *Jute Warehouse Fund* consist of 20 per cent. of the collections under the Licensed Warehouse and Fire-Brigade Act of 1883. The old arrangement, under which the Commissioners were bound to pay seven-tenths of the cost of the Fire-Brigade, lasted till the middle of May, when the net deficiency was found to be Rs. 8,519, which sum had to be made good from the General Fund. The receipts of the new fund amounted to Rs. 4,054 against disbursements of Rs. 3,010. The balance was a set-off against the Rs. 8,519, and reduced the contribution from the General Fund to Rs. 7,475. The gross receipts of the *Hackney Carriage Registration Fund* amounted to Rs. 19,010, against Rs. 17,343 in the preceding year. The increase was probably due to the Exhibition. After defraying working expenses, the receipts from Calcutta, the Suburbs and Howrah are divided in the proportion of eleven-sixteenths, four-sixteenths, and one-sixteenth respectively, the Calcutta share being credited to the Police Fund. The receipts from carriages plying between Calcutta and Dum-Dum are divided in equal proportions between the Calcutta Municipality and the Dum-Dum Cantonment. The receipts of the *Cart Registration Fund* amounted to Rs. 74,196, and the disbursements to Rs. 4,739. The balance is shared by Calcutta, the Suburbs and Howrah in the proportions of nine-twelfths, two-twelfths, and one-twelfth. The *Marcus Legacy Fund* was created during the year. In 1864, Mr. G. T. Marcus left property of the value of about Rs. 1,16,000 for the benefit of Calcutta, subject to the liability to pay £250 a year to his sister, Mrs. Thornton, during her life. For this purpose Rs. 70,000 was invested, and the balance was utilized in building the Municipal Office. In the course of the year under review, information was received of the death of this lady, and the Administrator-General made over to the Corporation the securities to the value of Rs. 70,000, together with a cash balance of Rs. 2,228. The *Chitpore Road Improvement Fund* had an opening balance of Rs. 1,55,207, to which was added Rs. 20,592 during the year, being the sale proceeds of surplus land and building materials. The expenditure amounted to Rs. 1,63,829, leaving a balance of Rs. 11,969. All the claims for compensation for property acquired, however, were not finally adjusted at the close of the year.

9. *Percentage of rates.*—The various branches of municipal taxation were levied during the year at the same rates as in 1882-83, viz :—

				Maximum.	Levied to 1883-84.
House-rate	...	...	...	10	7½
Water-rate	...	...	...	6	3½
Lighting-rate	...	...	...	2	2
Police-rate	...	...	...	3	2½
				<hr/>	<hr/>
Total	...	...	...	21	15

10. *Working of the various departments of the Municipality.*—The assessment of Wards Nos. 1, 3, 4, 6, and 9 was revised during the year. The valuation was enhanced in 4,540 cases, and reduced in 1,135 cases. The increase in the assessed rental valuation of property amounted to Rs. 3,23,978, and the decrease to Rs. 1,07,048, with the net result that the rates were increased by Rs. 32,538.

11. The work in the Bill, Collection, and Warrant Departments sustained the efficiency displayed in previous years. The gross demand made by the Bill Department amounted to Rs. 21,93,046, against Rs. 21,89,237 in 1882-83. The outstanding balance on the 31st March 1884 was Rs. 67,240 as compared with Rs. 92,630 in the previous year. It is stated that this would have been reduced to Rs. 46,289 had not bills to the amount of Rs. 20,951 been returned by the Collector and Warrant Officer a few days before the close of the year. Of the total demand of the year, the Collector recovered 92·24 per cent. against 90·96 per cent. in the previous year. In the Warrant Department the outstandings amounted to Rs. 44,849 against Rs. 73,999 in 1882-83. Collections in the Night-soil Department are still backward as compared with those of the four principal rates, but some improvement was effected during 1883-84. The efficiency of the collecting staff of the Corporation and the material progress that has been made in successive years in the realization of the municipal demands is evidenced by the following statement, which shows the percentage of collections realized in each of the last six years :—

In 1878 the percentage of collections was	...	...	74·3	per cent.
„ 1879	...	...	80·3	„
„ 1880	...	...	81·	„
„ 1881	...	...	87·6	„
„ 1882-83	...	...	90·96	„
„ 1883-84	...	...	92·24	„

These figures reflect high credit on the officers of the Corporation, especially on the Collector, Babu Omesh Chunder Dutt.

12. The receipts under the head of License fees aggregated Rs. 4,94,735. Four-fifths of the fees realized during the 15 months of 1882-83 and the fees realized in 1881 amounted to Rs. 4,89,902 and Rs. 4,87,659 respectively. Trade and profession licenses are shown to have yielded Rs. 2,64,508; carriage and horse licenses Rs. 1,00,159; trade refuse fees Rs. 38,603; hackney carriage registration fees Rs. 17,053; and cart registration fees Rs. 74,208. The receipts from the carriage and horse licenses are gradually falling off owing to the extension of the tramways. In 1881 the receipts were Rs. 1,03,823, in 1882-83 Rs. 1,02,479, and in the year under review Rs. 1,00,159 only. It is observed that the receipts of the License Department during a year in which trade was active, and in which the Exhibition attracted such a large concourse of strangers, did not come up to the expectations formed by the Budget Committee.

13. *Law suits.*—The Corporation were engaged in nine civil suits during the year, being plaintiffs in eight cases and defendants in one case. Of the eight suits, decrees in favour of the Municipality were obtained in six cases, the remaining two cases being pending when the year closed. In the case in which the Corporation were defendants, an application was made to the High Court by a rate-payer praying for the issue of a writ of *certiorari* against the Commissioners in the matter of the assessment of his house. The High Court held that it had no power to issue such a writ against the Commissioners, as they had acted within the powers conferred on them by the Municipal Act. Judgment was given during the year in the case of Anderson *versus* the Corporation. Mr. Anderson sued the Corporation, together with the Secretary of State, for the recovery of damages sustained by him in March 1882 in consequence of his carriage and horse falling into an excavation in Chowringhee Road, which had been made under orders of the Executive Engineer, 1st Calcutta Division, who, on behalf of Government, had obtained permission from the Municipality

to make it. Mr. Anderson claimed damages to the extent of Rs. 50,000. The High Court held that there was negligence on the part of the contractors, and that the Secretary of State was not liable. The damages were fixed at Rs. 6,500, and it was ordered that the costs of the plaintiff should be paid by the contractor and the Corporation, and the costs of the Secretary of State by the plaintiff, which, however, he was empowered to recover from the contractor and the Corporation. Having regard to the result of this case, the Commissioners decided that it was not expedient to allow any excavations in the streets to be left open without payment of a fee sufficient to defray the charge of maintaining a special establishment for supervising the fencing and lighting of the openings at night. In the Criminal Courts 12,387 persons were prosecuted for various offences, against 11,611 during the 15 months ending the 31st March 1883. The increase occurred among the cases instituted by the Conservancy Department, in which 6,698 persons were prosecuted, 2,870 persons were fined, 2,114 persons were warned and discharged, 1,560 cases were withdrawn, and 154 cases were dismissed. The total amount of fines imposed was Rs. 6,703.

14. *Water-supply.*—There was some increase in the supply of filtered water during the year, the daily average being 7,975,960 gallons against 7,868,062 in 1882-83 and 7,208,453 in 1881. In the hot weather, March to June, when the needs of the Town are the greatest, and the filters work best owing to the river water being more free from silt, the daily average reached 8,238,000 gallons. The Commissioners state that the increase of the supply in the hot weather is not recognized by those who use the water. When the weather becomes hot, the consumption of water is so much increased that the portions of the Town which are less favourably situated have a very inadequate supply. The dwellers in connected houses all want water simultaneously, the head of water is not sufficient to reach all parts of the Town at once, the entire supply is intercepted by the connections lying nearer to the head works, and none is left for those which are more remote. The officers of the Department were, however, not unmindful of the necessity of adopting measures to minimise the inconvenience by securing a more equal distribution of water. Experiments were made during the year by which the water was shut off periodically from those parts of the Town where the pressure is generally high, and by this means much relief was afforded to those parts where it is generally low. After some trials, an arrangement was arrived at which appears to have given satisfaction to the public. It has long been recognized that the supply of filtered water is incommensurate with the essential requirements of the Town. Calcutta is now, however, within measurable distance of an adequate provision of this first necessity, though unfortunately it does not seem probable that the new extensions will be in working order by the hot season of 1885. The unfiltered supply shows a steady progressive increase, the daily average during the year under review being 2,035,808 gallons against 1,988,175 in 1882-83 and 1,257,387 in 1881.

15. *Drainage.*—In regard to the extension of the drainage system, the work done during the year under review does not compare favourably with that of previous years. In 1881, 74,751 feet of pipe sewers were laid down, and in the 15 months of 1882-83 a further length of 109,158 feet was completed, but in 1883-84 only 46,672 feet of sewers were constructed. It is urged that the work was retarded to some extent by the time of the superior officers being taken up with preparing an answer to the charges brought against the Department. Two years ago the Commissioners were sanguine that the main drainage scheme would be practically completed before the end of 1884, and it is the more desirable that this should not be delayed, for the reason that arrangements will probably have to be made before long for extending the system. Out of the 46,672 feet of sewers constructed, 18,796 feet were converted into paths from 3 to 10 feet wide, and 3,713 feet were converted into roads 15 to 20 feet wide. The Commissioners observe that, as the Town has been more and more opened up for conservancy, there has been a steady increase in the quantity of refuse removed. In 1878 the number of waggon loads removed by the Municipal Railway was 7,284. This has gone on increasing year after year, till in 1883-84, 14,189 waggon loads were removed. There was a falling off in the number of house connections: 2,159 houses were connected against 3,053 in the 15 months of 1882-83. The total expenditure on the sewers during the year was Rs. 1,76,757, in

addition to Rs. 2,57,624 spent on the storm-water outfall works. Of this latter amount one-half was contributed by Government.

16. *Roads*.—Some progress was made in the construction of metalled roads, but there was a falling off in the road repairs. The grant for repairs was Rs. 2,86,204, but the expenditure amounted to only Rs. 2,45,575. Many streets and lanes are in a bad state of repair, which is specially noticeable during the rains in the northern division of the Town, and it is therefore unsatisfactory that the Engineer's Department failed to utilize the whole grant.

17. *Town Improvements*.—The question of the reclamation of bustees was repeatedly before the Commissioners during the year. The points on which stress has been laid by Government are—

- (1)—The obliteration of foul tanks and the substitution for them of stand-pipes and bathing platforms.
- (2)—The provision of means of access for the conservancy carts or wheelbarrows, the connection of all premises with the pipe-sewers, and the cleansing of the connecting drains and the waste lands of the bustees.

The latter class of sanitary measures is the more important of the two. It appears that a great divergence of opinion existed as to the extent of bustee area in the Town, as well as the number of bustees, and it was accordingly resolved, as a preliminary measure, to have the whole of them surveyed and classified by the new conservancy establishment under the control of the Chairman. The result showed the bustees to be as follows:—

Blocks exceeding 50 bighas	...	...	...	7
Blocks of 40 to 50 "	...	...	...	4
Ditto 30 to 40 "	...	...	...	2
Ditto 20 to 30 "	...	...	...	10
Ditto 10 to 20 "	...	...	...	35
Ditto 5 to 10 "	...	...	...	81
Ditto 2 to 5 "	...	...	...	67

Total ... 206 = 2,222 bighas.

These figures are not strictly accurate, as the census of the bustees was not carried out by professional agency. Accepting the figures as approximately correct, the report showed that there are 124 bustees, with a total area of 1,582 bighas, in the north of Calcutta. The special establishment sanctioned during 1882-83 for the cleansing of bustees consisted of 200 scavengers, called dhangurs, with 32 carts and 12 poons, under two Inspectors, assisted by one sircar each. They commenced their work in the north of the Town, and cleansed 72 bustees covering an area of 1,270 bighas, which were then placed under a permanent staff of 156 dhangurs. The work thus done consisted of the removal of accumulations of refuse which was buried in holes and ditches and covered over with earth, the levelling of the surface, and the filling up of small ponds and hollows. In this way the whole of the bustees in Wards 4 and 8 and the greater part of those in Wards 2, 3, 6, and 9 were thoroughly cleansed, and a regular staff assigned to them to provide for their conservancy in the future. Exclusive of the bustees so treated, it seems that an area of 952 bighas remained outside the operations of the special establishment. It is explained that nearly the whole of this area was cleansed for the time by an extra establishment while the Exhibition was open, but the work done was not sufficiently thorough to admit of its being placed under permanent conservancy arrangements.

18. The structural improvement of the bustees stands on a different and higher footing from their conservancy arrangements. Eighteen projects, covering an area of 453 bighas, of this class were under the consideration of the Commissioners during the year.

Work, however, was completed in one bustee only, viz. Soortebagan, covering an area of 64 bighas. This project had been first taken in hand by the

Bustee Committee in 1881. In four bustees, with an area of 184 bighas, the work was well advanced. In Soorteebagan, about one mile of roadway was constructed, nearly half of the cost being paid by the Municipality, and the remainder by the owners. Sewering to a length of 4,655 feet and surface drains to the extent of 2,055 feet were also executed. The cost to the Municipality on account of the Soorteebagan project amounted to Rs. 28,767. The cost to the owners is not known. The works executed up to the end of the year in the four bustees, in which some actual progress was made, are shown below :—

		Length of road in feet.	Length of sewerage in feet.	Length of surface drains in feet.
Kalabagan	...	5,000	4,040	1,800
Bamunbagan	...	1,380	1,380	.....
Jorepookur	...	1,397	1,397	.....
Patwarbagan	...	1,605	1,885	.....

The other thirteen projects appear not to have advanced beyond the preliminary stage. The area dealt with under the compulsory provisions of sections 280-283A of the Calcutta Municipal Act was in all 481 bighas, out of the total bustee area of 2,222 bighas. The Municipal Commissioners are of opinion that it should not be assumed that the whole of the remaining area will require the adoption of similar coercive measures. They remark :—

“As a matter of fact, when the projects now in hand have been carried through, not much bustee land will remain to need structural improvement, while the owners of this residue are in many cases manifesting a readiness to carry out the improvements required by the Commissioners without legal measures of coercion. In no less than three of the bustees taken up in 1883-84, the owners have come forward and have spontaneously constructed or are constructing the roads that are wanting.”

19. *Bathing-platforms.*—Four bathing platforms, supplied with unfiltered water, were erected during the year, and were eagerly resorted to by the neighbouring inhabitants. The Commissioners state that “it is now clear that the poorer inhabitants will readily accept bathing platforms in lieu of foul tanks, but that separate accommodation is needed for females.” The cost of the sanitary and structural improvements carried out in the bustees as given by the Commissioners is as follows :—

				Rs.
Establishment, carts, &c.	...	...	...	27,633
Land acquisition	...	...	...	17,596
Construction, metalling, and sewerage of roads made by the Corporation	...	...	...	5,821
Payment to hut-owners who were compelled to remove their huts	...	...	...	2,745
Construction of bathing platforms	...	...	...	2,076
				—
		Total	...	55,871
				—

The grant made by the Commissioners for this purpose was Rs. 1,50,000, out of which only Rs. 55,871 was expended. The Commissioners remark that the expenditure could be shown at a much higher figure if certain heavy charges, for which provision had been made on account of acquisition of land and salary of special establishment, but which were not actually incurred, be brought into the accounts of the year.

20. *Tank-filling.*—During the year under review forty-four tanks were obliterated, besides 477 small holes and pits. These were filled up with refuse covered over with earth, and with the materials obtained by levelling mounds

and ashes and cinders obtained for the cost of carriage from the mills in the east of the Town. There is still, however, a large number of tanks the reclamation or obliteration of which is a matter of very great importance. The Commissioners express the intention of acquiring many of the tanks in future, converting the larger and better tanks into small public squares, and filling up only the smaller and dirtier ones, the spaces thus liberated being utilized for bathing platforms, or for building stables for cattle and milch cows.

21. *Vital statistics.*—The number of births registered was 7,655 as compared with 7,500 of the previous year. The average number for the previous ten years is 6,798, but this decennial mean admittedly does not represent correctly the annual number of births in the Town. The birth-rate was 17·6 per mille as compared with 17·4 of the previous year. The Health Officer is of opinion that birth registration is still defective, though gradually manifesting signs of improvement. As compared with European standards, the birth-rate is certainly low; but allowance must be made for the floating character of the population of Calcutta where only 33 per cent. are females. Among the various races, the recorded birth-rates per mille were—

				Birth-rates.	
				1883-84.	1882-83.
Non-Asiatics	...	...	...	12·4	13·8
Mixed races	...	...	...	45·9	47·2
Hindus	...	...	...	18·8	18·5
Mahomedans	...	...	...	14·3	13·6
Other classes	...	...	...	6	6·8

22. The number of deaths recorded during the year was 12,346 as compared with 13,453 in the previous year, giving a death-rate of 28·4 per mille against 31. The mortality from cholera was severe, 2,122 persons having died from this cause. This number is less than that (3,390) recorded in 1882-83, but is greater than that of any previous year since 1870. The deaths from dysentery, diarrhoea, and fevers show a decrease. The mortality from small-pox, however, was higher than in either of the three preceding years. The wave of small-pox is now advancing, and there are signs that the disease will be again present in an epidemic form during the ensuing cold weather. The number of vaccinations performed was 9,538, of which 8,357 were primary vaccinations and 1,181 re-vaccinations. The ratio of success in primary vaccinations was 99·38, and in re-vaccinations 16·17.

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876.

23. Inclusive of the Suburban Municipality, the number of municipalities in the interior of Bengal was as follows:—

				1882-83.	1883-84.
First class municipalities	...	...	...	27	27
Second class municipalities	...	...	...	97	100
Unions	...	...	...	54	53
Stations	...	...	...	2	...
Total				180	179

Compared with the figures of 1882-83, there was a decrease of one in the total number of municipal institutions in the country. Taking each class separately, it will be seen that there was an increase of three in the number of second class municipalities. The town of Bali, which formed a ward of the Howrah municipality, was separated from it, and constituted a second class municipality.

The stations of Jamalpore in the district of Monghyr and Sahebgunge in the Sonthal Pergunnahs were converted into municipalities of the second class during the year. The town of Kotechandpore in the district of Jessore was raised from the status of a union to that of a second class municipality, and the municipality of Echak in Hazareebagh was abolished.

24. The decrease of two in the number of unions was due to the abolition of the union of Manbazar in Manbhoom and the conversion of Kotechandpore into a second class municipality as stated above.

25. The stations of Jamalpore and Sahebgunge having been erected into municipalities, there was no municipal institution of that denomination in the country.

26. Under the new Municipal Act III (B.C.) of 1884, the distinction between various classes of municipalities has been abolished, and the only difference which has been established consists in the constitution of the Municipal Committees. In the majority of cases these include representatives elected by the rate payers, there being only 16 municipalities in which the members are all nominated by Government.

27. The municipality of Moheshpore was transferred from the district of Nuddea to the district of Jessore in April 1883 on the transfer of the Bongong sub-division in which it is situated.

28. *Constitution of Committees.*—The constitution of the Committees of the various municipalities was as shown in the table below :—

	Europeans.		Natives.		Total.		Officials.		Non-officials.	
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
First class municipalities	305	305	360	373	554	559	175	173	380	386
Second class ditto	280	290	1,461	1,712	1,331	1,393	371	365	960	1,027
Unions	5	5	819	841	824	844	31	28	331	316
Stations	18	11	.....	.....	.....	.....	.....	.....	.....	.....
Total	400	409	1,700	1,810	2,296	2,500	680	666	1,706	1,789

29. In the first class municipalities there was an increase of one in the number of European Commissioners and of four in the number of native Commissioners. There was a decrease of two in the number of official Commissioners, and an increase of seven in that of non-official Commissioners.

30. In the second class municipalities there was an increase in the number of both European and native Commissioners, being 10 in that of the former and 51 in that of the latter. The official element in the managing boards of these municipalities decreased from 371 to 365; and there was an increase of 67 in the number of non-official Commissioners. The total increase in the number of Commissioners in second class municipalities was therefore 61. This was due partly to the separation of the town of Bali from the Howrah Municipality and its constitution into a second class municipality, and partly to the formation of the stations of Sahebgunge and Jamalpore and the union of Kotechandpore into municipalities of this class.

31. The number of members of Union Committees decreased by 18 during the year. This was owing to the abolition of the union of Manbazar and the conversion of the union of Kotechandpore, in Jessore, into a second class municipality.

32. Compared with the figures of 1882-83, there was a net increase of 19 in the strength of the Municipal Committees during the year under report. The European element decreased by 7, but the number of native Commissioners rose from 1,790 to 1,816. There was also a corresponding increase in the number of non-official Commissioners and decrease in that of official members. The increase in the strength of the former was 33 and the decrease in that of the latter was 14. On the whole there was a marked tendency on the part of the district authorities to entrust the management of the municipal affairs of the country to the people themselves.

33. Meetings of Committees.—The statement in the margin shows the

Serial No.	NAMES OF MUNICIPALITIES.	Number of ordinary meetings.	Number of special meetings.	Number of Sub-Com. mtgcs.	Total.
1.	Burdwan ...	12	13	.....	25
2.	Midnapore ...	11	.....	6	17
3.	Hooghly and Chinsurah ...	12	6	.....	18
4.	Serampore ...	12	6	9	27
5.	Uttarpara ...	11	.....	.....	11
6.	Howrah ...	23	7	29	59
7.	Suburban ...	13	.....	.....	13
8.	Krishnaghar ...	11	.....	.....	11
9.	Santipore ...	17	.....	.....	17
10.	Ranaghat ...	14	.....	.....	14
11.	Jessore ...	7	3	7	17
12.	Rampore Beaulah ...	7	4	23	39
13.	Darjeeling ...	12	4	.....	16
14.	Dacca ...	7	6	.....	12
15.	Naralingga ...	17	.....	.....	17
16.	Chittagong ...	8	.....	.....	8
17.	Cornillah ...	10	2	8	20
18.	Patna ...	18	.....	.....	18
19.	Gya ...	7	.....	.....	7
20.	Arrah ...	12	.....	.....	12
21.	Muzaffarpore ...	14	.....	.....	14
22.	Durbhunga ...	10	.....	.....	10
23.	Chupra ...	* 10	.....	.....	10
24.	Monghyr ...	† 12	3	.....	15
25.	Bhagalpore ...	‡ 12	2	.....	14
26.	Purneah ...	12	1	.....	13
27.	Pooroe ...	15	.....	.....	15

* In one of these no business was done, as the Commissioners present did not form a quorum.

† In one meeting no business was done, as the attendance was too small to form a quorum.

‡ Of the 12 ordinary meetings, two were adjourned for want of a quorum.

number of meetings held by the Commissioners of first class municipalities. The municipalities of Midnapore, Uttarpara, Krishnaghar, Jessore, Rampore Beaulah, Chittagong, Gya, Durbhunga, and Chupra failed to comply with the provisions of the law, which require that the Commissioners shall meet at least once a month for the transaction of business. This failure was especially marked in the cases of Gya and Chittagong. In Gya, the Commissioners did not meet at all during the months of May, September, November, and December 1883, and January and February 1884. This was to some extent due to transfer of officers holding the office of Chairman. The Commissioner of the division has directed his attention to the matter.

34. In the Burdwan Division, the attendance of the Commissioners at the meetings of the first class municipalities was on the whole fair, and the non-official members as a body shewed an interest in the affairs of their municipalities. In the Burdwan Municipality, out of 12 elected Commissioners, all of whom are respectable native residents of the town, eight attended more than half the number of meetings held during the year. The Commissioner of the division considers this to be "on the whole a well managed municipality." In the Midnapore Municipality there were 11 ordinary meetings and 6 Sub-Committee meetings held during the year. These meetings were generally well attended and "most of the native members showed an interest in the affairs of the municipality." In the Hooghly and Chinsurah Municipality, out of 18 meetings held during the year, only 3 meetings were attended by more than half the number of Commissioners: six native Commissioners attended half or more than half the number of meetings. The Magistrate of the district, who is also the Chairman of the municipality, thus writes about the work of the Municipal Committee: "In conclusion, I beg to state that many of the Commissioners took an active interest in municipal matters, and the municipal servants generally did their work fairly well; but more supervision out of doors is required. This will probably be provided when the new Act comes into force: what is wanted is a paid officer who will be out all day looking after the various out-door departments, and unfettered by too much office work. The office is in very good order, and no fault has been found with the accounts, which have been recently audited by the Government auditor. The Vice-Chairman is entitled to much credit for his office management." In Serampore, the Municipal Committee met 18 times during the year. The meetings were generally well attended, and most of the Commissioners took a lively interest in the affairs of the municipality. The working members of the Municipal Committee of Uttarpara were all non-official native gentlemen, presided over by a non-official Chairman. The attendance at the meetings was good, and the interest displayed by the Commissioners in the affairs of the town was keen and praiseworthy. In the Howrah Municipality, out of 33 Commissioners, including the official members, who held office during the year, two attended 28 meetings, one 27 meetings, one 26 meetings, two 24 meetings, three 23 meetings, one 21 meetings, one 20 meetings, one 19 meetings, two 18 meetings, two 17 meetings, one 15 meetings, one 13 meetings, one 11 meetings, and two 10 meetings. The Commissioners met regularly on the first

and third Thursdays of every month, and administered the affairs of the municipality with vigour and judgment.

35. In the Presidency Division the Commissioners of the Suburban Municipality met thirteen times during the year. Only the Chairman and the Vice-Chairman attended all the meetings. The attendance of the other *ex-officio* Commissioners, of whom there were thirteen, was very unsatisfactory. Among the non-official Commissioners, who numbered twenty-two, one attended 12 meetings, two 11 meetings, and three 10 meetings. Ten Commissioners attended less than 10 but more than 5 meetings. Two of the Commissioners did not attend at all, and have ceased to be Commissioners under section 22 of the Act. In the Kishnaghur Municipality the Commissioners held 11 meetings during the year for the transaction of business. Their attendance at the meetings was not very satisfactory, only ten Commissioners on an average being present at all the meetings. In Santipore, which is one of the municipalities in these provinces in which the Commissioners are all non-officials, except the Chairman, the total number of meetings held during the year was 17 and the attendance of the Commissioners was on the whole more satisfactory than in the previous year. In Ranaghat the attendance of the Commissioners at the meetings of the Municipal Committee was not very satisfactory. Out of seventeen members excluding *ex-officio* Commissioners, only one attended 9 meetings. The Commissioner of the Division reports that more than half the number of Commissioners displayed very little interest in municipal affairs. In Jessore the Commissioners held 10 meetings, which was double the number of meetings held in the previous year. The attendance was, however, not quite satisfactory. Only one meeting was attended by 11 Commissioners out of 19, who held office during the year. The rest of the meetings were attended by 5 or 6 Commissioners. In addition to the general meetings, seven sub-committee meetings were held for miscellaneous purposes.

36. In the Rajshahye Division, the Commissioners of the Rampore Beaulah Municipality held seven general and four special meetings during the year. Of 25 Commissioners only two attended 9 meetings and three 6 meetings. The rest of the members did not attend even half the total number of meetings. The Committee of the Darjeeling Municipality consisted of 24 European and four native Commissioners. Seventeen Commissioners attended half or more than half the number of meetings held during the year. The attendance was on the whole pretty fair.

37. In the Dacca Division, the Committee of the Dacca Municipality met 13 times during the year. The Chairman and the Vice-Chairman attended 12 meetings each. One Commissioner attended 10 meetings, five attended 7 meetings and the rest less than half the total number of meetings. In Naraingunge the Commissioners held 17 meetings. The attendance at those meetings was fair.

38. In the Patna Division, the Municipal Commissioners of the Patna City met 18 times during the year. The average attendance at each meeting was 12.6. The Commissioners appointed towards the close of the year a paid Vice-Chairman, who also possesses professional knowledge as an Engineer. The District Magistrate, who was also the Chairman of the municipality, thus writes about the work done by the retired Vice-Chairman. "Moulvie Fazl Imam had taken office under peculiar circumstances. He had been led to expect that his appointment would be a paid one, but he had loyally continued to work; even when he found that the contrary was the case. He has been of great assistance to me, and was thanked by the Commissioners for the kind interest taken by him in all municipal matters during his incumbency as their Honorary Vice-Chairman." The number of meetings held by the Commissioners of the Chupra Municipality was less than the provisions of the law require, but the Commissioners took much interest in the affairs of the town. The Vice-Chairman, whose report is countersigned by the District Magistrate, writes as follows: "The Commissioners as a body worked well both on the Bench and as members of the several Ward Committees, and great assistance to the Vice-Chairman was lent by the members (especially Babu Deekumar Singh and Mr. Ghosh) of the special sub-committees in the shape of reports on the

arrangements to be made for lighting the town, on the compensation to be paid to particular householders when widening certain roads, on the best mode of distributing the educational grant, and various other matters. The only fault to be found with these sub-committees was on the score of unpunctuality in the submission of their reports. Besides increasing the educational grant more than five-fold, the following were the chief improvements that the Commissioners succeeded in effecting in the course of the year: two new rows of privies for males and females, forming a large pucca latrine, were built; more patent moveable latrines were introduced; a urinal was constructed at the cutcherries; a cart-shed and a bullock-shed were erected; a new bridge over the Khanosa Nalla was made and a new sluice constructed; the old pucca roads had for the most part a fresh layer of *kunker* given them and some altogether new metalling was completed; and a beginning was made of lighting the town."

39. In the Bhagulpore Division, the Commissioners of the Monghyr Municipality held 12 general and 3 special meetings. Of the 20 Commissioners who held office during the year, one attended 12 meetings, three 11 meetings, one 10 meetings, two 9 meetings, and the rest less than half the number of meetings convened during the year. The Vice-Chairman, Mr. G. Thomas, attended all the meetings. He is an excellent officer and displayed great energy and tact in the performance of his duties. In the Bhagulpore Municipality there were held during the year under report 14 general and 2 special meetings. The average attendance of the members at each meeting was nine. The Commissioners generally took an active and intelligent interest in the affairs of the municipality. In his general administration report the Commissioner of the Division made the following remarks regarding this municipality:—"The Bhagulpore Municipality lost during the year its most useful member, Rai Gopal Chunder Sircar, Bahadoor, Vice-Chairman, who effected many improvements. Rai Shib Chunder Banerjee, Bahadoor, has been elected in his place. He is also reported to be a very energetic and excellent Vice-Chairman." In the Purneah Municipality there were 12 ordinary meetings held during the year under section 40 of the Act. Of these two were adjourned for want of a quorum. A special meeting under section 41 was also held chiefly to revise the budget estimates. The attendance of the Commissioners at the ordinary monthly meetings was pretty fair.

40. In the Orissa Division, the Municipal Commissioners for the town of Pooree held 15 meetings during the year. The Committee consisted of 4 European and 14 native members. The average attendance of the Commissioners at each meeting was 11.

41. The number of meetings held in the second class municipalities in the Burdwan Division was on an average 15.2 during the year. In the newly created municipality of Bali, the Commissioners took a great interest in their work and fully appreciated the responsibilities they have taken upon themselves. In the Presidency Division the average number of meetings held was 10.7; in the Rajshahye Division 10.5; in the Dacca Division 12.6; in the Chittagong Division 9.3; in the Bhagulpore Division 11.3; in the Orissa Division 12; and in the Chota Nagpore Division 10.2. In the Patna Divisional Report no information under this head has been given this year also.

42. *Elective system.*—The number of municipalities in which the elective system was in force during the year was three as in previous years. These were Serampore, Burdwan, and Krishnaghur. The system worked satisfactorily in all of them, and the elected Commissioners took much interest in the affairs of their respective municipalities.

43. The Joint-Magistrate of Serampore and Chairman of the local municipality thus reports about the Municipal Committee of Serampore:—

"I have much pleasure in endorsing the remarks made by the Vice-Chairman as to the interest taken by the Commissioners in the affairs of the municipality. The interest shown by them has been both keen and intelligent." "The charge of undue fondness for long speeches, which I have seen brought against the Commissioners of this municipality, is certainly quite inapplicable to them now, whatever may have been the case in former days. The business is got through rapidly and with no more discussion than is absolutely

necessary. There has been a marked absence of friction in the working of the Committee during the year. My acknowledgments are due to Baboo Nundolal Gossain for the effective manner in which he has discharged the somewhat onerous duties of Vice-Chairman."

44. In Burdwan there were five vacancies in the list of elected Commissioners for four of the wards of the municipality. In one ward there was no contest, but in the other three wards 14 candidates offered themselves for election for only four vacancies, and there was a spirited contest. More than one-fourth of the registered number of voters appeared at the poll and recorded their votes.

45. In Krishnagur an election was held during the year to fill up four vacancies among the elected Commissioners. There were only four candidates, and the highest number of votes secured by any one candidate was 147.

46. The elective system has now been introduced into almost all the municipalities in these provinces under the operation of the new Municipal Act, III (B.C.) of 1884, which came into force on the 1st August 1884.

47. *Ward Committees*.—In the Burdwan Division there were no regular Ward Committees in any municipality except Midnapore, but in some towns the Commissioners divided themselves into various sub-committees. These sub-committees were fully utilized in investigating matters of importance, and submitting reports for consideration of the whole body of Commissioners assembled in meeting.

48. In the Presidency Division the only first class municipality in which there were Ward Committees was Krishnagur. Their duties were to superintend the repair of fair weather roads, and to revise assessments and report on petitions for remission of taxation, &c. It is reported that in matters of assessment and in reporting on petitions for remission of taxation the Ward Committees always recommended for reduction, so that from the date of their establishment the assessment of house-rate in this municipality has considerably decreased. Among second class municipalities in this division, Ward Committees were appointed in the North and South Barrackpore, Barasat and Naihati municipalities. Their duties were confined to the work of assessment only.

49. In the Rajshahy Division the municipality of Darjeeling was divided into wards, and each ward was placed in charge of a single Commissioner for the purpose of inspection. No regular Ward Committees, under section 50 of Act V (B.C.) of 1876, were appointed. Among the second class municipalities in this division, Ward Committees were appointed in two only. These were Dinagore and Rungpore. The members of these Committees express their opinions after personal enquiry on petitions of appeal against municipal assessments. No other duties seem to have been delegated to them. In the Pubna and Serajganga municipalities the Commissioners take in turn the duty of inspecting and reporting on municipal matters. In the former municipality each Commissioner is held to be a representative of one or more mohallahs.

50. In the Dacca Division the municipality of Nasirabad was divided into five wards in March 1882, but Ward Committees were not appointed till 18th August 1883. These Committees did not do any work during the year under report, as the necessary powers were not delegated to them till the 14th April 1884 after the close of the year. The municipality of Jamalpore was divided into seven wards, and Ward Committees were appointed with powers delegated to them under section 53 of the Municipal Act to assess taxes. The town of Sherepore was divided into ten wards during the year, and Ward Committees appointed in each ward. In Kishoregunge Ward Committees are temporarily appointed whenever the municipal assessments on holdings have to be revised. In the Bazitpore municipality there were five Ward Committees in work during the year. Their duty was to prepare the assessment lists of the various wards into which the town is divided.

51. In the Patna Division, as reported last year, the Patna Municipality was divided into eleven wards, each of which was put in charge of two or more Commissioners. All questions relating to the assessment, remission and reduction of the house-tax and house scavenging fees are referred to them for enquiry and report. In Gya meetings were held of the Ward Committees,

but it is reported that the members took very little interest in their work, and were not regular in their attendance at the meetings. In Arrah, Ward Committees have been in existence since 1879, but it is reported that their importance has not much increased since the time they were appointed. Their duties consist in looking after the cleanliness of the town. In the Chupra Municipality the Ward Committees continued to work well during the year. In addition to the duty of supervising the conservancy operations of their respective wards these Committees were entrusted with the power to report upon petitions concerning the assessment of the house tax.

52. *Municipal Benches.*—The statement below shows the work done by the Commissioners of first class municipalities in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1883-84.

Municipal Benches—First Class Municipalities.

Serial number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fines realized.		
						Rs.	A.	P.
1.	Burdwan ...	502	471	55	4	105	2	6
2.	Midnapore ...		Not stated in the report.					
3.	Hooghly and Chinsurah ...	243	231	30	.....	455	3	0
4.	Serampore ...	550	516	49	.....	618	2	6
5.	Uttarparah ...	192	178	14	.....	172	4	0
6.	Howrah ...	879	628	199	52	978	10	9
7.	Suburban ...	1,263	1,088	185	.....	5,409	5	0
8.	Krishnaghur ...	142	165	.....	.....	153	4	9
9.	Santipore ...	92	105	17	.....	87	0	0
10.	Ranaghat ...	28	Not stated in the report.					
11.	Jessore ...	45	40	5	.....	131	0	0
12.	Rampore Beaulah ...	157	163	.....	.....	78	6	0
13.	Dacca ...	622	565	66	.....	1,212	13	0
14.	Dacca ...	596	681	115	31	1,307	0	0
15.	Naraingunge ...	144	200	16	.....	625	5	3
16.	Chittagong ...	162	149	55	.....	308	0	0
17.	Comillah ...	59	171	.....	.....	350	1	0
18.	Patna ...	3,990	3,692	395	.....	2,448	4	8
19.	Gya ...	557	387	209	.....	559	14	6
20.	Arrah ...	271	239	30	2	462	0	0
21.	Mozufferpore ...	93	85	.....	.....	32	10	0
22.	Durbhunga ...	420	785	57	.....	536	6	6
23.	Chuprah ...	270	232	38	.....	172	6	0
24.	Monghyr ...	529	364	148	73	367	13	0
25.	Blagulpore ...	197	181	36	.....	250	15	0
26.	Purneah ...	116	97	17	2	117	14	0
27.	Pooree ...		There is no Municipal Bench in this town.					

53. The table below shows the work done by Benches in second class Municipalities where such Benches have been constituted:—

Serial number.	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realized.		
						Rs.	A.	P.
1.	Culna ...	91	88	6	...	70	0	0
2.	Cutwa ...	83	70	13	...	47	0	0
3.	Dainhat ...	26	24	2	...	11	0	0
4.	Baneesgunge ...	340	328	22	...	283	0	0
5.	Bankoorah ...	...	...	...	...	.....
6.	Bishenpore ...	...	...	...	...	.....
7.	Sooree ...	...	...	...	...	.....
8.	Tumlook ...	...	...	...	...	.....
9.	Ghattal ...	...	...	...	...	.....
10.	Chunderkona ...	...	...	...	...	.....
11.	Ramjeobanpore ...	...	...	...	...	.....
12.	Kheerpys ...	...	...	...	...	.....
13.	Bansbariah ...	137	104	33	...	23	0	0
14.	Haidyabatty ...	616	431	73	...	843	3	0
15.	Bhuddessur ...	305	280	17	3	223	2	0
16.	Kotrung ...	23	...	...	...	34	3	0
17.	Bali ...	171	164	17	...	176	4	0

Serial number.	NAME OF MUNICIPALITY.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.	Rs.	A.	P.
18.	Baranagore	60	76	7	...	124	0	0	
19.	South Suburban	215	176	35	4	539	0	0	
20.	Rajpore	...	...	...	...	...	...	...
21.	Baripore	85	81	2	2	108	4	6	
22.	Joynagore	53	50	3	...	77	6	0	
23.	South Dum-Dum	16	14	2	...	16	12	0	
24.	North Dum-Dum	...	...	...	...	...	...	...
25.	South Barrackpore	178	90	80	...	93	6	0	
26.	North Barrackpore	142	113	29	...	199	2	0	
27.	Barasat	...	...	...	...	...	...	...
28.	Naihatti	...	...	...	...	...	...	...
29.	Bassirhat	...	...	...	...	...	...	...
30.	Taki	...	...	...	...	...	...	...
31.	Baduria	...	...	...	...	...	...	...
32.	Goverdanga	...	...	...	...	...	...	...
33.	Nudda	15	21	5	...	47	10	0	
34.	Kushtea	...	...	...	...	...	...	...
35.	Coomarcolly	...	...	...	...	...	...	...
36.	Meherpore	...	...	...	...	...	...	...
37.	Moheshpore	...	...	...	...	...	...	...
38.	Birnagore	14	11	3	...	14	8	0	
39.	Satkhira	35	26	9	...	83	8	0	
40.	Chanduria	...	...	...	...	...	...	...
41.	Debhatta	...	...	...	...	...	...	...
42.	Berhampore	330	293	64	2	577	2	0	
43.	Lalbagh	...	...	...	...	...	...	...
44.	Jangipore	...	...	...	...	...	...	...
45.	Kandi	...	...	...	...	...	...	...
46.	Dinagopore	...	...	...	...	...	...	...
47.	Nattore	47	53	25	...	107	0	0	
48.	Pubna	...	...	...	...	...	...	...
49.	Serajgunge	...	...	...	...	...	...	...
50.	Bogra	...	...	...	...	...	...	...
51.	Sherepore	112	107	1	...	48	0	0	
52.	Rungpore	...	...	...	...	...	...	...
53.	Kurseong	...	...	...	...	...	...	...
54.	Furzedpore	...	...	...	...	...	...	...
55.	Goalundo	...	...	...	...	...	...	...
56.	Madaripore	...	...	...	...	...	...	...
57.	Burrisal	65	58	7	...	78	10	0	
58.	Nalchitti	...	...	...	...	...	...	...
59.	Jhallakati	...	...	...	...	...	...	...
60.	Nasirabad	...	...	...	...	...	...	...
61.	Muktagaoha	...	...	...	...	...	...	...
62.	Jamalpore	9	8	1	...	6	0	0	
63.	Sherepore	4	2	2	...	6	0	0	
64.	Kishoregunge	...	...	...	...	...	...	...
65.	Bazitpore	...	...	...	...	...	...	...
66.	Cox's Bazar	30	53	6	...	Not stated in the report.			
67.	Brahmunbariah	No Bench of Magistrates constituted in this Municipality.							
68.	Noakhally	...	...	...	...	...	...	...
69.	Barh	...	...	...	...	...	...	...
70.	Behar	...	...	...	...	...	...	...
71.	Jugdispore	...	...	...	...	...	...	...
72.	Buxar	...	...	...	...	...	...	...
73.	Doomraon	...	...	...	...	...	...	...
74.	Sasaram	...	...	...	...	...	...	...
75.	Bhuboah	...	...	...	...	...	...	...
76.	Hajepore	...	...	...	...	...	...	...
77.	Lalgunge	...	...	...	...	...	...	...
78.	Sitamari	...	...	...	...	...	...	...
79.	Rosereh	...	...	...	...	...	...	...
80.	Modhubani	...	...	...	...	...	...	...
81.	Bevilgunge	...	...	...	...	...	...	...
82.	Sewan	...	...	...	...	...	...	...
83.	Motihari	...	...	...	...	...	...	...
84.	Bettiah	...	...	...	...	...	...	...

No information has been given on this subject in the 'ommissioner's General Municipal Report for the Division.

No information has been given on this subject in the Commissioner's General Municipal Report for the Division.

Serial number	NAMES OF MUNICIPALITIES.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fine realised.	
						Rs. A. P.	
85.	Jamulpore	...	92	59	32	1	52 11 0
86.	Colgong	...	331	310	26	1	538 4 0
87.	Sahebgunge	...	532	475	57	...	214 12 0
88.	English Bazar	...	...	...	...	...	.....
89.	Old Maldah	...	...	...	...	...	.....
90.	Deoghur	...	...	...	...	...	.....
91.	Outtaok with Cantonment	...	249	137	122	...	438 8 0
92.	Kendraparah	...	...	...	...	...	.....
93.	Jajpore	...	...	...	...	...	.....
94.	Balasore	...	260	247	13	...	237 15 0
95.	Hazaribagh	...	...	...	...	...	.....
96.	Chuttra	...	...	...	...	...	.....
97.	Bohak	...	...	...	...	...	.....
98.	Ranohee	...	There was no Bench of Magistrates here. One of the Deputy Magistrates tried the municipal cases.				229 15 0
99.	Purulia	...	47	67	2	...	84 0 0
100.	Chyebassa	...	...	...	...	...	.....

* Out of this amount Rs. 13 have been refunded to the defendants under orders of the High Court.

54. **Assessments.**—In the Burdwan Division, an assessment of new and improved holdings was made during the year in the Howrah Municipality. In the second class municipality of Ghattal the tax upon occupiers of holdings was raised in order to meet the expense of re-excavating a canal for the drainage of the town. In Kotrung also the assessment was revised during the year. There were 103 petitions filed by the assesses objecting to the revised assessments. The petitions were heard by a Committee of the Commissioners.

55. In the Presidency Division, the work of the Assessment Department of the Suburban Municipality was satisfactorily performed. During the year the Assessor inspected; re-valued, and re-assessed 8,069 houses, of which 1,094 were masonry buildings and 6,975 were thatched structures. Under the orders of the Government of India dated the 21st December 1883, No. 5-165-81,

1. The Telegraph Storeyard.
2. The Dullunda Asylum.
3. The Garrison Hospital.
4. The Presidency General Hospital.
5. Surgeons' quarters.
6. The Canning Home for nurses.
7. The European Lunatic Asylum.
8. The Lock Hospital.

the buildings noted in the margin, which are situated within the limits of the cantonment of Fort William, were exempted from municipal taxation. This caused a loss of Rs. 7,009 in house-rate and Rs. 2,220 in house-service fees. The net result of the year's operations of the Assessment Department was a decrease of Rs. 1,178

in house-rate and an increase of Rs. 30 in the house-service fees. The existing assessment was revised in the following second class municipalities:—Joynagore in the 24-Pergunnahs, Kushtea in Nuddea, Chanduria and Debhatta in Khulna, and Berhampore and Lalbagh in the district of Moorshedabad. In the other municipalities in this Division, the assessments of the previous year were adopted with slight alterations on account of deaths, desertions, and new arrivals.

56. In the Rajshahye Division, the assessment of the Rampore Beaulah Municipality was revised during the year. The result of the revision was not finally known when the year closed. The assessments of the second class municipalities of Sorajgunge, Bogra, Shorepore and Rungpore were revised during the year.

57. In the Dacca Division, the assessment of the Furreedpore Municipality was revised. Certain assesses who were exempted in the previous year were re-assessed during the year under report. The result was an increase of income amounting to Rs. 125. In the Goalundo Municipality the Commissioners exempted all persons from taxation who had hitherto paid less than three annas. Those who paid three annas and four annas a quarter have been allowed to pay two annas and three annas respectively. This reduction in the assessment caused a decrease of Rs. 45-8 in the total income of the municipality. The rate of taxation varies from two annas to Rs. 50 per head. In the Madaripore Municipality the

taxes were slightly raised during the year. The tax paid varied from 9 pies to Rs. 1-9-0 a month. Persons drawing fixed salaries are assessed at eight annas upon every 100 Rs. of their income. Others whose earnings vary are assessed at four annas upon every 100 Rs. of their estimated income. The tax upon public buildings is levied at the rate of $7\frac{1}{2}$ per cent. on the assessed annual value of the same. In Burrisal a revision of the assessment was undertaken during the year, but the result was not known until the year closed. The assessments in the Nalchiti and Sherepore Municipalities were revised during the year, and the revision resulted in a slight increase of income. During the year under report there was a partial revision made of the assessment of the Kishoregunge Municipality, resulting in an increase of Rs. 110-4-3 in the annual demand.

58. In the Patna Division, the assessment was revised in the three first class municipalities of Patna, Gya, and Arrah. In the Patna Municipality the work was entrusted to one of the Municipal Commissioners. Forty-two mohullahs have been assessed by him since the close of the year. In Gya the work of revision commenced in December 1883, and was not completed when the year closed. In Arrah the revised assessment has been brought into force from April last. The revision resulted in an increase of Rs. 1,505-13-2 over the demand of the previous year. The increase is said to be due partly to the increase in the number of new houses built during the year, and partly to the assessment of houses which had hitherto escaped assessment or had been under-assessed.

59. In the Bhagulpore Division, the assessment was revised in the municipalities of Jamalpore and Deoghur. In Jamalpore the revision was not finished when the year closed. In Deoghur the revision caused an increase of Rs. 162 in the income of the municipality.

60. In the Chota Nagpore Division, partial revision of assessment was made in the municipalities of Ranchi and Purulia. In Hazareebagh the tax upon persons is in force. It is levied at the rate of one-half per cent. on the known or estimated income of the assessee. In the Chatra Municipality the rate of tax is Rs. 2-3-6 per house per annum. In Purulia the rate is from $\frac{1}{2}$ a pie to 2 pies in the rupee on incomes ranging from Rs. 36 to Rs. 3,00,000 per annum, according to a fixed sliding scale. In the Chyebassa Municipality the lowest rate is 9 annas and the highest Rs. 36 per annum.

61. In the course of audit of the accounts of the Mozufferpore Municipality, it was found by the Examiner of Local Accounts that the assessment of house property in that municipality was made by a mohurir under the supervision of the Municipal Secretary. The illegality of the procedure was pointed out to the Chairman of the Municipality, and it has been reported that the practice has since been discontinued. Sanction was given during the year to the Commissioners of the Sitamurhoe Municipality to levy a tax upon persons occupying holdings within the municipality according to their circumstances and property within the municipality in lieu of a rate on the annual value of holdings.

62. About the commencement of the year certain betel-growers of Chatra in the Baidabatty Municipality complained of the action of the Commissioners in assessing their betel-gardens to municipal tax on the ground that as the lands on which betel is grown are not cultivated by the plough, but by the spade, they were not arable lands, and that they were not exempted from municipal taxation. This view was opposed to the opinion of the Advocate-General, who held that betel lands were arable lands within the meaning of section 79 of the Bengal Municipal Act, 1876. The Commissioner of Burdwan was accordingly asked to instruct the Municipal Commissioners of Baidabatty to exempt these betel-gardens from municipal assessment. A question was raised during the year in the Darjeeling Municipality whether in assessing house property the valuation should be made upon the building, including the furniture it contains. It appears that in Darjeeling houses are commonly let furnished, and that the Municipal Commissioners used to fix the municipal tax upon the gross rental or letting value of house *plus* furniture and not upon the actual letting value of the holding exclusive of the furniture. The Legal Remembrancer on being consulted agreed with the views expressed by the Commissioner of the Rajshahye

Division that this mode of assessment was quite opposed to the provisions of the Act. This opinion has been communicated to the Municipal Commissioners.

63. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act, 1876, which provide for the levy of a tax on carriages, horses, and other animals were extended to the municipality of Bali in the district of Howrah. The tax was levied during the second half of the year, and 21 horses and 12 vehicles were registered and charged at three-fourths of the maximum rates mentioned in the third schedule of the Act. Sanction was also accorded within the year to the Municipal Commissioners of Bogra to levy a tax on carriages, horses, and other animals mentioned in the said schedule at rates not exceeding those specified therein. Sanction was also given to the imposition of a fee under section 134 of the Act on the registration of all carts kept or habitually used within the municipality. Authority was given to the Municipal Commissioners of Hazaribagh on the 8th October 1883 to impose a tax, under section 122 of Act V (B.C.) of 1876, upon all horses and other animals kept or habitually used within the limits of the municipality. The orders came into force from the 1st April 1884. Sanction was also given during the year to the Commissioners of the Jamalpore Municipality in the district of Monghyr to impose a tax on carriages and horses, and to levy a fee on the registration of carts at rates not exceeding those specified in the third schedule annexed to the Act, and in section 134. The provisions of the Municipal Act regarding the registration of carts were extended to the municipalities of English Bazar in the district of Maldah and Kandi in the district of Moorsshedabad.

64. *Rectification of municipal boundaries.*—During the year under report the four villages named in the margin were transferred from the Howrah to the Bali Municipality. This necessitated a revision of the boundaries of the two municipalities. The revised limits came into operation from the 1st April 1884.

- (1) Bollere,
- (2) Barrackpore,
- (3) Echapore, and
- (4) Malhee Panchghora.

65. On the 10th July 1883 the Commissioner of the Burdwan Division reported that, owing to the exclusion of the railway station and its approaches from the limits of the Hooghly Municipality, certain prosecutions under the Hackney Carriage Act, which was extended to that municipality when the railway station was within municipal limits, had failed on the ground that the Act was not in force at the railway station where the offences were committed. To remedy this state of things, two alternative proposals were made—(1) to extend the provisions of the Hackney Carriage Act to the railway station and its approaches by a fresh notification under section 54 of that Act; and (2) to extend the limits of the municipality so as to include within it the railway station and the roads leading to it. The latter proposal was preferred by the Municipal Commissioners, as it had the effect of bringing under the operation of the Act certain shops that had grown up round the railway station, and which, it was stated, needed municipal supervision. This was approved by the Lieutenant-Governor, and a notification revising the western boundaries of the Hooghly and Chinsurah Municipality was published in the *Calcutta Gazette*. These orders took effect from the 1st January 1884.

66. In March 1883 the Commissioner of the Burdwan Division reported that the villages Moheshpore, Raghunathpore, Koolleyra, Gheeu, and Teygharia, which were included in the Jehanabad Union in the district of Hooghly, were purely agricultural villages, and as such were not liable to be assessed to municipal taxes. These villages have therefore been withdrawn from the operation of the Municipal Act with effect from the 1st July 1883.

67. The boundaries of the union of Perozepore in the district of Backergunge were revised during the year. This union, which was created in 1875, consisted of a part of the village of Perozepore and two other villages named Raerkati and Kumarkhali. In May 1883 the Commissioner of the Dacca Division recommended that the entire village of Perozepore, as well as the villages of Masimpore and Krishnagur, should be included in the union. He reported that these villages were close to the head-quarters of the sub-division, and were not agricultural villages, such as ought to be exempted from the operation of the Municipal Act. The proposal received the sanction of Government on the 13th August 1883.

68. A proposal was made during the year under report to unite with the Motihari Municipality two villages named Belhunwa and Gopalpore, and the Motihari lake which separates these villages from the town of Motihari. Owing to the construction of the court-houses and the railway station on the north side of the lake, the tradespeople of the town have moved up to this place. It was therefore deemed necessary to include within municipal limits these new buildings and the railway station. It was reported that the proposed limits would render the municipal area compact and symmetrical. The proposal was sanctioned by Government and the revision took effect from 1st October 1883.

69. The boundaries of the Madhubani Municipality in the district of Durbhunga were also revised during the year. The revision was made with the view of including within municipal limits a village called Maharajgunge and portions of two other villages named Bhawra and Supta, where the cutchery, the school-house, the dispensary, the dak bungalow, and some good private residences are situated.

70. *Income.*—The following statement shows the receipts of the different classes of municipalities and unions during the year 1883-84 as compared with the previous year :—

Income.

NAME OF RECEIPT.	FIRST CLASS MUNICIPALITIES.						RECORD CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1883-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.	1882-83.	1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. AMENDED TAXES—														
a.—Conservancy cess	1,33,041	1,10,002	62,546	62,931	62,932	77,414	.....	.....	.....	.....	.....	.....	2,07,080	2,01,100
b.—Licence on trades	1,031	1,103	.....	.....	160	163	.....	.....	.....	.....	.....	.....	1,107	1,246
c.—Tax on persons, according to circumstances and property ... ..	.....	.....	.....	.....	10,390	.....	4,72,146	5,04,548	56,993	56,007	.....	.....	5,78,458	5,07,309
d.—Tax on owners according to the yearly value of houses and lands owned by them	2,46,176	2,21,790	1,23,430	1,20,123	4,01,516	4,78,060	5,061	.....	.....	.....	17,140	.....	8,54,036	8,90,903
e.—Lighting tax ... ..	.....	.....	32,267	.....	.....	.....	.....	.....	.....	.....	.....	.....	32,267	.....
2. Tax on carriages and animals	87,071	48,731	11,277	10,985	54,856	50,771	48,634	54,940	1,671	1,748	1,223	.....	1,74,778	1,73,855
3. Tolls on roads and at ferries	3,038	3,023	.....	.....	10,761	96,010	54,305	53,616	52	500	.....	.....	1,07,633	1,64,546
4. OTHER TAXES—														
a.—Fee on musical processions ... ..	.....	.....	.....	.....	3,735	2,862	.....	.....	.....	.....	.....	.....	2,735	2,862
b.—Entrance fees ... ..	.....	.....	.....	.....	.....	2,061	.....	.....	.....	1,360	.....	.....	.....	2,061
c.—Tax on rice mills ... ..	.....	.....	.....	.....	.....	.....	607	596	.....	.....	.....	.....	607	596
d.—Tax on coal and on brick and lime kilns ... ..	.....	.....	.....	.....	.....	.....	26	435	.....	.....	628	.....	718	435
e.—Fee for keeping pigs and cows ... ..	.....	.....	.....	.....	.....	20	.....	20	.....	.....	.....	.....	.....	.....
f.—Fishery tax ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5. Miscellaneous receipts	81,633	88,519	20,001	20,580	2,50,751	2,44,820	1,30,400	1,38,000	14,879	15,343	4,377	.....	5,20,523	4,17,610
6. Loans ... ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,400	1,11,921
7. Deposits and advances	10,381	30,519	560	478	4,360	22,435	2,520	4,000	.....	78	.....	.....	10,000	27,000
Total	5,31,295	4,90,870	2,07,719	2,45,066	9,83,961	12,37,488	7,11,928	7,60,568	1,12,134	1,13,000	23,443	.....	28,19,470	26,48,065

71. It will be seen from the above statement that the total municipal revenue of the province exceeded that of the previous year by Rs. 2,26,190. The increase was shared in by all first class municipalities in the interior of the province, except the suburbs of Calcutta and Howrah and by the second class municipalities, and was distributed as follows :—

	Rs.
In the first class municipalities	2,54,435
In the second class municipalities	47,442
Total amount of increase	3,01,877

72. The following classes of municipal institutions showed a decreased revenue during the year :—

	Rs.
The first class municipality of the Suburbs of Calcutta	40,390
Ditto ditto Howrah	11,729
Unions	125
Stations	23,443
Total amount of decrease	75,687

Deducting the amount of decrease from the total increase, it will be seen that there was a net increase of Rs. 2,28,190 in the municipal revenue of the province over that of the year 1882-83. Part of this is merely nominal being due to the transfer of certain municipalities, unions and stations from one class to another.

73. As regards the various sources from which the municipal revenue is derived, it will be seen that an increase occurred under the following heads:—

HEADS OF RECEIPT.				Amount of increase.
				Ra.
Conservancy cess	...	...	...	3,561
Licenses on trades	...	...	...	109
Tax on persons	...	...	...	18,931
Tax on owners	...	...	...	26,927
Fees on musical processions	...	...	...	120
Latrine fees	...	...	...	3,741
Fishery-tax	...	...	...	85
Miscellaneous	...	...	...	78,557
Loans	...	...	...	1,10,422
Deposits and advances	...	...	...	19,822
Total				2,02,275

On the other hand there was a decrease under the following heads:—

				Ra.
Lighting tax	...	...	...	32,957
Tax on carriages and animals	...	...	...	1,683
Tolls on roads and at ferries	...	...	...	835
Tax on rice stalls	...	...	...	271
Tax on coal and brick and lime kilns	...	...	...	282
Fees for keeping pigs	...	...	...	57
Total				36,085

74. The increase under the head of *Conservancy Cess* occurred chiefly in the Municipalities of Midnapore, Darjeeling, and Naraingunge. There was a slight increase under this head in Howrah, Rampore Beaulah, and Bhagulpore. The increase in Midnapore was due to the introduction of the Latrines Act VI (B.C.) of 1878 to fourteen more mohullahs of the town. Owing to the non-observance of certain formalities, the introduction of the Act in these additional mohullahs was considered to have been illegal, and the Commissioners have been asked to submit an application for the formal extension of part IX of the new Municipal Act III (B.C.) of 1884 to these mohullahs. No explanation of the cause of increase under this head in the Darjeeling Municipality has been given in the annual administration report of the municipality. The increase in Naraingunge was due to the enforcement of the Act for the first time in this municipality during the year. The increase in the cases of the other municipalities was due to the realization of the arrear demands of previous years.

75. The increase under the head of *Tax on persons* was due to the conversion of the stations of Jamalpore and Sahibgunge and the union of Kotchandpore into second class municipalities.

76. The collections under the head of *Tax on owners of houses and lands* showed an increase in the municipalities named in the margin. The increase in Midnapore was due to the realization of the demand for 1882-83 in 1883-84. In Howrah the increase was nominal, the *Lighting rate* having been erroneously credited under this head in the divisional returns submitted by the Commissioner. This accounts also for the non-

exhibition of any receipts under the head of *Lighting tax* in the comparative

1. Midnapore.
2. Howrah.
3. Suburbs of Calcutta.
4. Santipore.
5. Ranaghat.
6. Rampore Beaulah.
7. Darjeeling.
8. Naraingunge.
9. Chittagong town.
10. Chupra.

statement in page 20. In the case of the other municipalities the cause of increase was the collection of outstandings.

77. The following grants were made to municipalities during the year from provincial or local funds:—

Names of municipalities.		Amount of grant. Rs.	For what purpose.
Burdwan	...	75,000	For the Burdwan water-works. Rs. 50,000 of this amount was paid by Government, vide Government order No. 686 T—M, dated 26th June 1883.
Darjeeling	...	33,850	Rupees 30,000 from Government for the construction of a covered market and a wire tramway, and Rs. 2,850 for completing the flooring and rivetting of the Lochnughur Jhora; and Rs. 1,000 from the Darjeeling Improvement Fund for the liquidation of the Cooch Behar Loan for water-works.
Chittagong Town	...	10,000	This grant was made by Government in consequence of a report from a special Committee appointed to consider the needs of the town, and to draw up a comprehensive scheme for the improvement of its sanitary condition. The grant was made for the improvement of roads and bridges.
Gya	...	17,132	This grant was made from the Gya Lodging-house Fund. Rs. 5,500 for conservancy and lighting, Rs. 4,100 for the construction of a new hospital building, and Rs. 7,532 for the improvement of drainage.
Pooree	...	4,000	This was a grant-in-aid from the Lodging-house Fund for the conservancy of the town.
Lalbagh	...	3,600	Granted by Government for the conservancy of the city.
Bungpore	...	1,235	This grant was made by Government to meet half the excess expenditure over the estimated cost for the acquisition of land required for improving the drainage of the town.
Sasseram	...	3,259	No explanation is given in the Commissioner's report of the purpose for which these grants were made or the sources from which they were made.
Nowadah	...	284	

78. During the year the Darjeeling Municipality received a special grant of Rs. 3,760 being the capitalized value of rent of certain locations taken up for public purposes. An advance of Rs. 698 was made by Government to the Bali Municipality to enable the Commissioners to meet current expenses so long as they had no funds of their own. Rs. 298 of this sum was repaid during the year.

79. *Incidence of municipal taxation.*—The incidence of municipal taxation per head of population was eleven annas one pie during the year. The incidence of total municipal income from all sources per head of population was fifteen annas and three pie.

80. *Total sum available.*—The balance at the close of last year as shown in the accounts appended to this report was Rs. 6,86,529, which added to the income of the year 1883-84 gave a total sum of Rs. 35,32,184 available for expenditure. The total expenditure during the year amounted to Rs. 28,01,355, as shown in the statement below, and the balance at the close of the year was Rs. 7,30,839.

81. *Expenditure*.—The following table shows the various heads of expenditure in municipalities and unions during the year :—

Expenditure.

HEADS OF EXPENDITURE.	FIRST CLASS MUNICIPALITIES.						SECOND CLASS MUNICIPALITIES.		UNIONS.		STATIONS.		TOTAL.	
	Suburbs of Calcutta.		Howrah.		Others in the interior of the province.									
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.
1. General establishment, including collection charges ...	47,587	46,085	23,524	33,000	80,007	90,005	87,101	97,140	15,840	17,400	2,880	.....	2,97,490	3,88,988
2. Public safety—														
(a)—Establishment and appliances for extinguishing fires ...	13,030	42,558	4,020	3,882	.....	147	1,253	442	.....	.....	.....	.....	18,880	46,795
(b)—Establishment and appliances for lighting ...	31,005	38,035	32,553	31,046	55,111	32,544	12,979	15,514	2,100	2,008	50	.....	1,04,705	1,16,797
(c)—Police and its contingencies ...	53,106	74,000	35,781	55,030	11,204	.....	16,823	490	4,700	124	330	.....	1,40,028	1,05,400
3. Public health—														
(a)—Registration of births and deaths ...	1,325	1,300	.....	.....	607	970	702	816	135	140	.....	.....	2,915	3,500
(b)—Buildings, slaughter-houses, and latrines ...	5,946	2,900	.....	.....	39,778	44,070	16,420	21,008	1,947	2,232	370	.....	58,908	70,515
(c)—Repairs to markets, dispensaries ...	.....	.....	.....	.....	5,997	4,447	2,781	7,538	330	990	81	.....	9,170	12,303
(d)—Maintenance of medical institutions ...	2,807	5,307	4,020	3,705	60,646	79,384	60,020	84,218	6,307	6,107	180	.....	1,08,077	1,78,800
(e)—Vaccination establishment ...	2,530	2,613	750	745	3,250	3,370	2,524	4,274	241	200	84	.....	6,448	11,709
(f)—Waterworks establishment and repairs ...	.....	.....	.....	.....	20,801	2,35,040	12,074	10,140	405	1,331	147	.....	84,117	5,46,888
(g)—Establishment and appliances for watering roads ...	17,086	17,000	9,658	6,624	10,065	20,703	6,834	8,297	80	310	365	.....	52,673	86,718
(h)—Road-cleaning establishment, &c. ...	35,614	33,814	48,970	6,540	64,290	46,331	16,306	20,660	2,457	3,400	990	.....	1,08,622	1,12,006
(i)—Conservancy ...	1,00,802	1,06,946	79,083	73,074	1,50,514	1,06,370	74,845	1,02,414	17,419	18,430	7,017	.....	4,30,024	4,90,186
(j)—Drainage works ...	10,125	8,973	6,788	595	40,219	57,110	51,031	41,768	4,061	10,304	570	.....	1,13,440	60,700
(k)—Other measures—Establishment for markets, slaughter-houses, public gardens, &c. ...	790	400	3,500	437	6,213	7,120	15,977	3,685	00	200	.....	.....	21,822	11,000
4. Public instruction ...	3,000	3,000	1,749	1,707	18,301	26,110	26,533	60,184	4,248	6,250	.....	.....	46,901	57,305
5. Public convenience—														
(a)—Public works, roads, establishment, &c. ...	97,248	1,00,074	9,343	40,064	2,78,516	2,38,125	1,85,407	2,27,021	80,839	10,480	6,090	.....	6,01,038	6,36,073
(b)—Survey of land ...	.....	.....	.....	.....	000	1,147	1,321	2,040	.....	.....	.....	.....	1,917	3,700
(c)—Other charges (printing, rewards, &c.) ...	4,453	6,000	.....	.....	9,508	14,220	10,000	13,640	1,074	1,100	370	.....	27,081	34,000
6. Contribution to local or provincial funds ...	.....	.....	.....	.....	2,300	4,000	6,460	7,000	2,000	2,000	.....	.....	11,800	14,000
7. Debt—														
(a)—Loans, instalments paid during the year ...	.....	.....	.....	.....	14,003	11,340	1,816	8,754	.....	.....	.....	.....	15,300	17,000
(b)—Interest ...	.....	.....	.....	.....	4,007	8,104	1,370	97	.....	.....	.....	.....	6,000	6,300
(c)—Deposits and advances ...	25,254	8,820	.....	.....	6,186	20,610	1,980	3,001	.....	.....	.....	.....	20,364	65,500
8. Miscellaneous ...	13,000	9,064	6,530	9,370	57,400	56,000	24,400	20,000	5,000	5,000	2,300	.....	1,00,000	1,00,000
Total ...	4,68,830	5,00,400	2,07,032	2,44,327	9,17,424	11,94,770	6,61,880	7,54,472	90,348	96,417	21,642	.....	24,46,180	26,01,880

Names of Municipal Institutions.	Amount of increase.
Suburbs of Calcutta...	Rs. 50,179
Other first class municipalities	2,77,508
Second class municipalities	61,632
Unions	5,073
Total	3,97,540
	Amount of decrease.
Howrah Stations	Rs. 32,705
	31,648
Total	44,347

82. The expenditure amounted to Rs. 28,01,355 against Rs. 24,48,153. The statement in the margin shows the municipal institutions in which there was increased expenditure during the year. There was on the other hand a decrease of Rs. 44,347 in the expenditure of the Howrah Municipality and in that of stations.

83. The heads of charge under which increased expenditure was incurred, and the amount of increase are shown below :—

	Amount of increase.
	Rs.
Establishment and collection charges	18,338
Establishment and appliances for extinguishing fires	28,370
Establishment and appliances for lighting	10,064
Registration of births and deaths	331
Buildings, slaughter-houses, and latrines	17,513
Repairs to markets, dispensaries	4,112
Maintenance of medical institutions	16,781
Vaccination establishment	2,265
Water-works establishment and repairs	2,12,509
Establishment and appliances for watering roads	3,846
Conservancy	60,312
Public instruction	38,344
Public works—Roads	37,641
Survey of land	1,876
Other charges for securing public convenience	6,789
Contribution to Local or Provincial Funds	2,778
Loans—instalments paid during the year	1,795
Interest	2,228
Deposits and advances	11,955
Total	4,77,837

There was decreased expenditure under the following heads :—

	Amount of decrease.
	Rs.
Police and its contingencies	43,972
Road cleaning establishment, &c.	46,470
Drainage works	17,699
Other measures for the protection of public health	9,720
Miscellaneous	6,774
Total	1,24,635

84. *Establishment and collection charges.*—From the

	Cost of establishment.				Collection charges.			
	1893-92.	1893-94.	Increase.	Decrease.	1893-92.	1893-94.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First class municipalities.	1,08,990	1,15,967	5,967	...	51,970	55,256	3,286	...
Second class municipalities.	32,689	38,030	5,341	...	54,412	59,119	4,707	...
Unions	4,172	3,421	...	751	11,668	14,046	2,377	...
Stations	1,773	.....	1,773	...	810	.....	...	810
Total	1,48,624	1,57,408	11,308	2,524	1,18,866	1,28,420	10,570	816

statement in the margin it will be seen that the cost of establishment and collection charges both in first and second class municipalities exceeded that of the previous year by Rs. 19,301. This was due to a great extent to the increase in the number of second class municipalities.

There was a decrease of Rs. 751 in the expenditure under the head of

"Office establishment" in unions, but an increase of Rs. 2,377 under "Collection charges." There was no expenditure against stations, as that class of municipal institutions ceased to exist during the year.

85. *Establishment and appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 46,729 against Rs. 18,359 in the previous year. The increase in the Suburban Municipality alone amounted to Rs. 29,502. In Howrah the expenditure was less by Rs. 438. There was an increase of Rs. 147 in other first class municipalities and a decrease of Rs. 841 in second class municipalities. The increase in the Suburbs was due to the cause stated in paragraph 79 of the report for 1882-83, viz., increased contributions paid by the municipality on account of the maintenance of the fire-brigade. Act IV (B.C.) of 1883, which repealed the Jute Warehouse and Fire-Brigade Act of 1879, came into force on the 16th May 1883. The Commissioner of Police for the Town of Calcutta has been empowered by this Act to maintain an efficient fire-brigade for the town and suburbs of Calcutta and for the Municipality of Howrah, and for this purpose the Municipal Commissioners have been directed to pay to the Commissioner of Police 80 per cent. of the fees and fines levied under the Act. Under the old Act the payments by the Suburbs on this account were subject to a limit of Rs. 10,000 a year. During the year 1883 there occurred 19 fires in the Suburbs, and the aggregate value of property destroyed in these fires amounted to Rs. 11,689. There were ten fires in Howrah, destroying property to the amount of Rs. 768 only.

86. The expenditure under the head of *lighting* shows an increase of Rs. 10,054 over that of the previous year. The bulk of the increase was incurred in the municipalities of Naraingunge and Pooree. There was also increased expenditure under this head in the Municipalities of Jessore, Darjeeling, Patna, Gya, Mozufferpore, Durbhunga, Arrah, and Monghyr.

87. The expenditure on account of *police* amounted to Rs. 1,05,650 against Rs. 1,49,622 in the previous year, showing a decrease of Rs. 43,972. The municipalities of the Suburbs of Calcutta and Howrah are the only two municipalities, besides Calcutta, which now bear a portion of the cost of the police establishment of the country. The strength of the Suburban Police consisted of 2 Superintendents, 68 subordinate officers, and 654 constables. Among the subordinate officers there were 27 Bengalis and 17 up-countrymen. In the rank of constables there were 64 Bengalis and 573 up-countrymen. The cost of the force, which amounted to Rs. 1,48,558 in 1883, was paid in equal proportions by Government and the municipality after deduction of fees and fines.

88. The Howrah Municipal Police Force consisted of 3 Inspectors, 3 Sub-Inspectors, 14 head-constables, and 325 constables. The total cost of the force, including office establishment and contingencies, amounted to Rs. 44,040. One-fourth of this amount or Rs. 11,010 was paid by Government and three-fourths or Rs. 33,030 were borne by the municipality.

89. *Maintenance of Medical Institutions.*—There was an increase of Rs. 16,781 in the expenditure under this head during the year under report. The increase occurred in all classes of municipalities and unions as shown in the margin. The greater portion of the increase in first class municipalities occurred in the municipalities of the Suburbs of Calcutta, Dacca, Patna, and Pooree. The increase in second class municipalities occurred chiefly in the Presidency and Rajshahye Divisions.

90. *Vaccination.*—The statement below shows the results of vaccine operations carried on during the year in municipalities—

Number of municipalities in which vaccinators were employed.	Number of vaccinators.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Male.	Female.	Total.	Primary.	Re-vaccination.
145	226	45,328	38,507	78,965	91.60	56.97

91. The Compulsory Vaccination Act V (B.C.) of 1880 was extended to the municipalities named below:—

1. Burdwan.	27. North Barrackpore.
2. Ranesgunge.	28. Naihatti.
3. Culna.	29. Basirhat.
4. Dainhat.	30. Taki.
5. Cutwa.	31. Baduria.
6. Bankura.	32. Goverdanga.
7. Bishenpore.	33. Kiahnaghur.
8. Midnapore.	34. Santipore.
9. Khirpai.	35. Ranaghat.
10. Ghatial.	36. Nuddea.
11. Chundrakona.	37. Kusitea.
12. Ramjibunpore.	38. Meherpore.
13. Tumlook.	39. Birnagore.
14. Bhuddeswar.	40. Cooмерооlly.
15. Basuberia.	41. Jessore.
16. Paidabatty.	42. Moheshpore.
17. Kotrung.	43. Kotechandpore.
18. Serampore.	44. Satkhira.
19. Baranagore.	45. Chanduria.
20. South Suburban.	46. Debbhatta.
21. Rajpore.	47. Borhampore.
22. Barriore.	48. Lalbagh.
23. Joynagore.	49. Kandi.
24. South Dum-Dum.	50. Jungipore.
25. North Dum-Dum.	51. Bhagulpore.
26. South Barrackpore.	52. Colgong.

92. The table below shows the number of villages visited by the officers of the Vaccination Department as sanitary inspectors:—

NAMES OF CIRCLES.	By Superintendents.	By Deputy Superintendents.	By Inspectors.	By native Superintendents.	By head vaccinators.	REMARKS.
Metropolitan	358	414	The Superintendent of the Northern Pargunnas Circle being also the Civil Surgeon of the district was unable to perform sanitary inspection work. A separate Superintendent has now been appointed to this circle.
Darjeeling	60	114	111	.....	26
Banchi	295	106	.....	.....	.....
Eastern Bengal	177	45	.....	.....	.....
Southern Pargunnas	300	98	25	.....	24
Behar	796	.....	.....	.....	.....
Orissa
Total	2,553	1,297	136	50	

93. *Water-supply.*—The expenditure under this head was Rs. 2,46,626 against Rs. 34,117 in the previous year. There was no expenditure under this head during the year in the municipalities of Howrah and the Suburbs of Calcutta.

In the other first class municipalities in the interior of the province, the expenditure rose from Rs. 20,891 to Rs. 2,35,049. There was a decrease of Rs. 2,428 in second class municipalities and of Rs. 147 in stations. The unions showed an increase of Rs. 926. The bulk of the increase in first class municipalities occurred in Burdwan, Dacca, and Darjeeling as shown in the margin.

94. During the year under report considerable progress was made in the construction of the Burdwan water-works. The settling tanks, three in number, were completed, the greater portion of the piping was laid down, and the masonry clear-water reservoir and two filter beds were near completion when the year closed.

95. The increase in Dacca was due partly to the repairs of the tunnels and filter-beds and partly to the purchase of lands for the purpose of extending the water-works. With a view to meet the heavy expenditure which the project for extending the supply of pure drinking water throughout the town will involve, the Commissioners obtained the sanction of Government to draw Rs. 50,000 from the Water-works Maintenance Fund, and to raise a loan of Rs. 50,000 in the open market. The sum of Rs. 50,000 which has been borrowed from the Maintenance Fund was the gift of Nawab Abdool Gunny, c.s.i., of

Dacca. During the year Nawab Ashan Ullah, the son of the former nobleman, granted a sum of Rs. 11,000 to the Commissioners to extend the water-supply to a portion of the town in commemoration of the visit of His Royal Highness the Duke of Connaught to this country.

96. The increase in Darjeeling was owing to the extension of the water service to the Tumsang and Bhootea bustees, to the native town, and to the slaughter-house. Three additional *jhoras* or springs were connected with the main pipes from Senchal, by which the daily supply of water has been raised from 69,500 to 75,000 gallons. Eight additional hydrants were provided, and an auxiliary line of pipes was laid to guard against damage to the main pipes during the rains.

97. The scheme for supplying the municipality of Howrah and the other riparian towns lying between Serampore and Howrah, referred to in paragraph 94 of the report for 1882-83, made no advance during the year, owing to the question of ways and means not having been settled yet.

98. The question of the extension of the Calcutta water-supply system to the Suburbs engaged the careful attention of Government during the year. One of the great difficulties in the way of the Suburban Commissioners has been removed by the Government agreeing to relieve them of three-fourths of the police charges from the beginning of the current financial year. A Bill to give effect to the scheme and to authorize the Commissioners to levy a water-rate is now before the Legislative Council.

99. In August 1883 when the Lieutenant-Governor visited the town of Hooghly, the Municipal Commissioners presented a memorial to him in which they asked the help of Government in providing a supply of filtered water for that town. It appears that the idea of a water-supply for Hooghly was taken from the arrangements made on the opposite side of the river for the supply of filtered water to the large body of workmen engaged upon the Hooghly railway bridge works. It was reported that the arrangements there were entirely successful and greatly conduced to the health of the workmen. An officer of the Public Works Department was deputed to prepare a scheme and to frame estimates of the cost. A preliminary estimate amounting to Rs. 1,80,000 was prepared by him, but before he could submit his final report he died. Since the close of the year the Commissioners have applied for the services of another engineer to complete the scheme, and the Executive Engineer of the Burdwan Division has been instructed to undertake the duty.

100. The Bhagulpore water-works scheme made little progress during the year in consequence of the impossibility of raising the necessary funds. Since the close of the year, however, the Lieutenant-Governor has agreed to have the works carried out by Government, the services of the officers of the Public Works Department being given free of cost. The works are now in progress, and will, it is hoped, be completed, or nearly so, before the 31st March next.

101. The water-supply of the municipalities in the eastern districts of Bengal is chiefly drawn from rivers, and is fairly good.

Class of institution.	Amount of increase. Rs.
First class municipality of the Suburbs of Calcutta	6,282
Other first class municipalities in the interior of the province	88,452
Second class municipalities	27,563
Unions	1,011
Total	79,314
Deduct amount of decrease in—	
Howrah	5,965
Stations	7,017
Net increase	60,312

102. *Conservancy and Bustee Improvement.*—The expenditure under this head shows an increase of Rs. 60,312 over that of the previous year. The increase took place in all classes of municipalities except Howrah and in unions, as shown in the margin.

103. The conservancy provisions contained in Part VII of the Municipal Act, V (B.C.) of 1876, or portions of them, were extended during the year to the municipalities of—

Baidabatty,
Jessore,
Serajgunge,
Meherpore,
Burrisal,

Jamalporo, in the District of
Monghyr,
Cuttack, and
Hazaribagh.

104. Part IX of the Act regarding the

NATURE OF SHOPS OR STALLS.	Rate to be levied on each.	Period.
	Ra. A. P.	
Shops for the sale of fish	0 0 3	per diem.
Ditto ditto meat	0 0 3	"
Ditto ditto fruit	0 0 3	"
Ditto ditto vegetables	0 0 3	"
Ditto ditto spices	0 0 3	"
Ditto ditto grain	0 0 6	"
Ditto ditto allus, &c.	0 0 6	"
Ditto ditto patina	0 0 3	"
Ditto ditto cloth	0 0 6	"
Ditto ditto brass pots	0 0 6	"
Ditto ditto butter	0 0 6	"
Ditto ditto ghee	0 0 6	"
Each room in the public building	1 0 0	per mensem, or Ra. 10 a year.
" stall	0 8 0	per mensem, or Ra. 5 a year.

establishment and regulation of markets was extended to the municipalities of Naraingunge, Burdwan, and Patna.

105. During the year sanction was given under paragraph 2, section 300 of Act V (B.C.) of 1876, to the Commissioners of the Hajepore Municipality in the district of Mozufferpore to charge fees at the scale given in the margin for the use of shops and stalls in the municipal market in that town.

106. Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant Governor for the follow-

ing municipalities:—

- | | |
|-------------------------|---------------------|
| 1. Suburbs of Calcutta. | 4. Rampore Beaulah. |
| 2. Kishnaghur. | 5. Darjeeling. |
| 3. Berhampore. | 6. Furreedpore. |
| 7. Bhagulpore. | |

107. During the year Act VI (B.C.) of 1878, which provides for the cleansing of all private and public latrines within first class municipalities, was extended to certain additional portions of Howrah, to certain mohallahs of the Hooghly and Chinsurah and the Rampore Beaulah Municipalities, and to Patna. The scale of house-service fees in the Commillah Municipality was reduced from 8 to 6 per cent. on the annual valuation of holdings from the beginning of the year 1883-84. Revised scales of fees were sanctioned for the municipalities of the Suburbs of Calcutta and Kishnaghur, and the limits of operation of the Act in the former municipality was curtailed by the exclusion of rural tracts. The Act was withdrawn from the town of Purneah.

108. The statement in Appendix B shows the strength of the conservancy and latrine establishments employed during the year 1883-84 in the first and second class municipalities in the province. In the matter of the improvement of *bustees* very little progress was made in the Suburbs during the year. The projects for improving the *Woolfubagan* and *Gungaram bustees* to which reference was made in paragraph 99 of the report for 1882-83 were not carried out. The Engineer's estimates were found faulty and unreliable, and he was severely censured. Subsequently, the Engineer resigned the service of the municipality, and the work of framing proper and correct estimates after actual measurements was entrusted to the ward overseer. The question of improving the *Kalighat bustee* or blocks of huts surrounding and abutting on the temple of *Kali* was before the Commissioners since the year 1880, but beyond having the temple-yard paved and the *kundu* or sacred tank on the east of the temple cleaned out and repaired nothing has up to this time been done to improve the *bustee*.

109. In the Howrah Municipality the *bustees* marginally noted, covering an

Kanadanga. Gitan Bagan.
Banatolla. Golabore.
Chowdry Bagan. Tikaparrah, and
Dusance Bagan.

area of 170 bighas of land, were inspected by a sub-committee of the Commissioners, and notices were issued under section 265 of the Act, after proper medical enquiry, to the owners to drain and other-

wise improve them. The action of the Commissioners however has been in some degree fettered by a decision of the High Court in the case of Baboo Gobindo Lal Seal and others *versus* the municipality of Howrah. In this case the plaintiffs were owners of a *bustee* called Bagdiparrah, which was in so insanitary a condition as to be highly prejudicial to the health of the inhabitants. The Municipal Commissioners on the report of the Sanitary Commissioner for Bengal and the Civil Surgeon of Howrah called upon the owners by notices under section 265 of Act V (B.C.) of 1876 to carry out the recommendations of the medical inspectors

Parts of these orders were complied with, but the owners refused to carry out the order to widen the lane running through the *bustee*, and the Municipal Commissioners finding them contumacious proceeded to do the work themselves, and to recover the cost from the plaintiffs, who thereupon instituted suits against the Commissioners in the Court of the Judge of Hooghly. The decision of the Judge was in favour of the municipality, but the plaintiffs appealed to the High Court and succeeded in having the judgment of the lower court reversed.

110. In the Serampore Municipality, the Rishra *bustee*, which belongs to Government and which was in an insanitary condition, was leased to the owners of the Hastings Jute Mills, who improved it considerably during the year by levelling the ground, constructing long lines of huts for their workmen with open compounds and broad roads, and providing suitable latrines and good tanks. The Champdani *bustee*, which was in a very filthy state and where cholera prevailed severely in 1882, having been accidentally burnt, was improved by the manager of the mill situated in the *bustee*, who has also constructed a covered reservoir in which the condensed water of the mill is filtered, and then supplied to the workmen.

111. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1883-84:—

DIVISIONS.	In the first class municipalities.	In the second class municipalities.	In unions.	In all classes of municipalities taken together.
Burdwan	58.3	36.1	23.7	54.3
Presidency	36.5	33.1	22.7	47.7
Rajshakye	40.4	48.7	51.7	50.1
Dacca	61.4	82.9	29.8	52.9
Chittagong	41.0	38.0	.....	41.8
Palna	45.9	46.1	46.3	46.2
Bhawalpore	37.9	47.5	27.9	39.8
Orissa	67.6	39.6	.....	46.9
Chota Nagpore ... ..	.....	61.4	27.8	53.0
Percentage of expenditure on "public health" in each class of municipalities in the province	48.1	40.1	36.7	46.6

112. *Public Instruction.*—The amount spent on education by municipalities in these provinces during the year 1883-84 was Rs. 87,305 against Rs. 48,961 in the previous year. The increase occurred in the first and second class municipalities, except Howrah and the Suburbs of Calcutta, and in Unions. The statement below shows the classes of institutions to which municipal support was given:—

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal boards.		Institutions under private management.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
	Rs.		Rs.		Rs.	
<i>Secondary Education.</i>						
For boys—						
High English schools	...	9,673		971		17,484
Middle do. do.	...	600		345		12,964
Do. vernacular do.	...	1,680		2,252		5,837
For girls—						
Middle English schools		180
Do. vernacular do.		269

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal boards.		Institutions under private management.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
	Rs.		Rs.		Rs.	
<i>Primary Education.</i>						
For boys—						
Upper primary vernacular schools	90		3,307	
Lower do. do. do.	60		6,596	
For girls—						
Upper primary vernacular schools		2,221	
Lower do. do. do.	820		1,728	
<i>Special Education.</i>						
Engineering and surveying schools	304		.....
Other schools for special instruction		60	

113. The statement in Appendix C shows the number of schools situated within the first and second class municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each municipality in 1883-84.

114. *Sanitation and drainage.*—The expenditure under this head shows a decrease of Rs. 17,699 from that of the previous year. The decrease took place in the classes of municipalities noted below:—

	Amount of decrease.
	Rs.
First class municipality of the Suburbs of Calcutta	... 4,150
Ditto ditto of Howrah	... 6,195
Other first class municipalities in the interior	... 3,108
Second class municipalities	... 9,013
Stations	... 576
Total	... 23,942

There was an increase of Rs. 6,243 under this head in Unions.

115. The scheme for draining the town of Gya, which commenced with great promise, was brought to a standstill during the year by the discovery of errors in the levels, and a systematic survey and taking of levels in detail are reported to be now necessary before any further progress can be made in this work. A proposal for improving the drainage system of the town of Mozufferpore was under the consideration of the Commissioners during the year, and levels of the drains were taken for the purpose.

116. During the year 1883 the Sanitary Commissioner visited the municipalities named in the margin, and forwarded reports of inspections to the Municipal Commissioners. Of the towns visited during the year, the condition of Howrah, Serampore, and Darjeeling is reported to have been fairly satisfactory.

By Dr. de Fataek.

- | | |
|---------------|----------------|
| 1. Howrah. | 4. Arrah. |
| 2. Serampore. | 5. Patna. |
| 3. Buxar. | 6. Darjeeling. |

By Dr. Wood, Deputy Sanitary Commissioner, Darjeeling Circle.

- | | |
|----------------|---------------|
| 1. Jalpaigore. | 2. Sherepore. |
|----------------|---------------|

117. *Public conveniences*.—The expenditure under this head amounted to Rs. 6,76,486 against Rs. 6,30,180 in the previous year. There was increased expenditure in the municipalities of the Suburbs of Calcutta and Howrah and in second class municipalities, and decreased expenditure in the other first class municipalities in the interior and in unions and stations. The table in the margin shows in detail the amount of increase and decrease in the various classes of institutions.

	Amount of increase, Rs.
Suburbs of Calcutta ...	18,882
Howrah ...	40,721
Second class municipalities...	96,629
Total ...	90,732
	Amount of decrease, Rs.
Other first class municipali- ties ...	25,905
Unions ...	2,156
Stations ...	6,995
Total ...	44,426
Net increase ...	46,306

118. Under the provisions of section 32 of the Bengal Municipal Act, 1876, the Armstrong road in the Pooree municipality and a portion of the Kumtowl road in the Durbhunga municipality were transferred to the charge of District Road Committees.

119. The success of tramways in Calcutta created a desire in the inhabitants of important mofussil towns, such as Patna, Howrah, and other places, to have similar facilities for quick locomotion in their towns also; but as Act I (B.C.) of 1880 was a special Act passed for Calcutta and the Suburbs, a general Act applicable to all the territories under the Government of Bengal was passed during the year. Soon after the passing of this Act an application was received from Mr. Gilbert Finlayson of Bankipore, contractor, for the construction of a line of tramway in the city of Patna. The application received the sanction of the Lieutenant-Governor on the 28th January 1884, and the articles of agreement entered into between Mr. Finlayson and the Municipal Commissioners of Patna were published in the *Calcutta Gazette* of the 30th idem. Endeavours were made to raise a Company to work the concession, but they have unfortunately been so far unsuccessful.

120. The completion and opening of the line of tramway across the Calcutta maidan, from the Kidderpore bridge to Dhurumtollah, raised the question whether the provisions of Act I (B.C.) of 1880, or those of Act III (B.C.) of 1883, would govern the working of this line. It was manifest that Act I of 1880 could not properly apply to this new line, as it only contemplated the construction of tramways by routes lying within the jurisdiction of the two municipalities of Calcutta and the Suburbs respectively, and it was not intended that its provisions should apply to any part of the province which lay outside the jurisdictions of the Calcutta Corporation or the Municipal Commissioners for the Suburbs. The maidan being outside the jurisdiction of both these municipalities, the provisions of the Calcutta Tramways Act, 1880, could not apply to the line of tramway between Dhurumtollah and Kidderpore bridge. The construction of the line might have been governed by the provisions of the Bengal Tramways Act, III (B.C.) of 1883, which applies to all tramways not under Act I (B.C.) of 1880, but it was found to be inconvenient for administrative purposes that the former Act should apply to the maidan, which was really, though not technically, a part of Calcutta, and there was the further difficulty that the Kidderpore-Dhurumtollah Tramway had actually been constructed and opened for traffic without the issue of any order under section 5 of the Act, and without making any agreement. The Act did not provide for the issue of an order in respect of a tramway which was already constructed. Under these circumstances, it was considered desirable to pass a short Act amending Act I (B.C.) of 1880, and providing—

- (1) that for the purposes of the Act, the Maidan, Fort, &c., shall be considered to be part of Calcutta; and
- (2) that in respect of the area so included, the Government of Bengal shall exercise all the functions which are vested by the Act in the Corporation of Calcutta and the Suburban Municipal Commissioners respectively.

The Act was passed since the close of the year and has become law as Act II (B.C.) of 1884.

121. It was a subject of frequent complaints by visitors and residents of Darjeeling that there was no rule or law by which the *porters* and *dandewallahs* in that station could be controlled. To supply this want Act V (B.C.) of 1883 was passed during the year, and extended to the Darjeeling Municipality with effect from the 15th June 1883.

122. *Loans contracted by Municipalities.*—The following statements show the loans that have been obtained by municipalities, including the Corporation of Calcutta, from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879.

Statement of Special Loans made to Municipalities in Bengal during the year 1883-84.

Corporations receiving loan.	Amount of loan sanctioned.	Rate of interest.	Number and date of orders authorizing the loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of year.	Amount of interest received and expended.
(1) Loans to Presidency Corporations— Calcutta Municipality	Rs. A. P. 78,31,140 10 8	44 per cent.	Government of India, Financial Department, No. 131, dated 17th April 1937	Rs. A. P. 72,64,423 8 10	.....	72,64,423 8 10	Rs. A. P. 1,37,280 13 0	71,07,194 13 10	Rs. A. P. 8,07,685 0 0
			Total	72,64,423 8 10	.....	72,64,423 8 10	1,37,280 13 0	71,07,194 13 10	8,07,685 0 0
(2) Loans to District Municipalities— Barrackpore Municipality	40,000 0 0	6 "	Government of Bengal, No. 906, dated 14th February 1937	2,000 10 7	.....	2,000 10 7	2,000 10 7	.....	70 0 5
Barrackpore Municipality	6,100 0 0	44 "	Government of Bengal, No. 3645, dated 21st December 1937	1,320 0 0	.....	1,320 0 0	610 0 0	610 0 0	61 13 1
Arach Municipality	60,000 0 0	44 "	Government of India, Financial Department, No. 104, dated 17th February 1937	58,744 11 0	.....	58,744 11 0	1,415 4 5	56,329 6 7	1,608 14 7
Darjeeling Municipality			Total	60,823 5 7	.....	60,823 5 7	4,038 15 6	58,785 1 1	1,775 11 1
(3) Loans to District and other Local Authorities— Calcutta Municipal Corporation	4,50,000 0 0	.....	Government of India, Financial Department, No. 1281, dated 16th March 1936.	5,67,110 0 0	.....	5,67,110 0 0	.....	4,61,100 0 0	.....
			Total	5,67,110 0 0	.....	5,67,110 0 0	1,61,597 11 0	4,05,513 3 5	5,06,609 11 1
			GRAND TOTAL	77,06,948 14 5	.....	77,06,948 14 5	.....	76,94,101 3 5	.....

Statement of Special Loans obtained by Municipalities outside Government Account for 1883-84.

Corporations receiving loan.	Date of orders authorizing loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into sinking fund and may, up to the March 1884.
Darjeeling Municipality ...	26th May 1879, 17th June 1880, and 18th December 1882	Rs. 60,000	6 per cent.	...	Rs. 10,000	Rs. 50,000	3,500	46,500	Rs. A. P. 2,546 9 3	Rs. A. P. 2,546 9 3	Rs. A. P. ...
Caldwell Municipality.	...	...	...	...	...	...	...	...	...	...	...
Loans with 2 per cent. Reserve Fund ...	...	{ 54,00,000 15,00,000	6 per cent. 5 per cent.	...	...	69,00,000	...	69,00,000	...	...	{ (a) 14,00,000 0 0 (b) 1,00,000 0 0 (c) 50,000 0 0
Loans with 1 per cent. Reserve Fund ...	17th May 1882, 18th February 1883, and 11th June 1883	{ 8,00,000 3,00,000 5,00,000	4 1/2 per cent.	...	97,500	10,48,500	...	10,48,500	6,71,686 9 0	(a) 4,71,686 9 0	{ (a) 18,000 0 0 (b) 111 5 7 (c) 125 4 2
Burdwan Municipality ...	26th February 1883	1,00,000	5 per cent.	...	1,00,000	1,00,000	...	1,00,000	3,500 14 2	3,548 2 5	...
Total ...		83,00,000	...	79,50,100	2,07,500	82,57,600	3,500	81,97,400	1,75,552 18 4	4,75,025 3 7	84,00,121 10 11

(a) Of this Rs. 4,68,094 were drawn by the debenture-holders, leaving a balance of Rs. 2,11,534.

(b) Interest on the loan.

(c) Cash at the Bank of Bengal.

(d) Cash in the hands of the municipality.

123. *Working of the Pilgrims' Lodging-House Act IV (B.C.) of 1871.*— This Act as amended by Act II (B.C.) of 1879 was in force during the year in the towns of Pooree, Gya, Deoghur, Oolooberiah in the district of Howrah, Raneegunge in Burdwan, and Danton and Garbetta in the district of Midnapore.

124. In Pooree 5,821 Houses affording accommodation for 7,788 lodgers were registered during the year under 226 licenses. The receipts from fees and fines amounted to Rs. 4,580, and there was an opening balance of Rs. 3,903. The total amount available for expenditure was therefore Rs. 8,483. The charges under all heads, including the sum of Rs. 4,000 which the Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 7,042. The total number of prosecutions instituted under the Act was 74 against 22 in the preceding year. Convictions were obtained in 55 cases, in 15 cases the defendants were acquitted, and 4 cases were pending at the close of the year. The fines realized amounted to Rs. 463-8. The pilgrim hospital at Pipli is the only dispensary now maintained from the Lodging-House Fund. The dispensary at Pooree was maintained by the municipality. During the year the Pipli Dispensary gave relief to 113 indoor patients and 1,688 out-patients. The cost to the Lodging House-Fund for the support of the institution amounted to Rs. 778-12-7. The amount of the Government contribution was Rs. 303-6. The cost of dieting each indoor patient was one anna six pies. Two vaccinators at Rs. 10 each per mensem were entertained from the fund for a period of three months to carry on vaccination in the town of Pooree. The inspection of the lodging-houses was conducted by the Health Officer with the assistance of a mohurir of his office during the four principal festivals of the Rathjatra, Doljatra, and Panchak and Makarjstras, when the influx of pilgrims into the town was great. The inspection of the inside of the temple was made by the Hindoo members of a sub-committee appointed for the purpose.

125. In Gya 452 licenses were issued during the year for the accommodation of 15,558 lodgers against 528 licenses issued during the preceding year for 19,204 pilgrims. The decrease was due to the inauspicious character of the year and insufficient rainfall, which compelled the agricultural classes of Bengal and the Upper Provinces to remain at their homes. The receipts of the fund, including a balance of Rs. 7,592, which remained at the close of the previous year, amounted to Rs. 19,470. The total expenditure of the year was Rs. 18,665. Twenty-one certificates under section 6 of Act IV (B.C.) of 1871 were granted against 56 in the previous year. The decrease is reported to be due to the fact that almost all the houses in the town, in which pilgrims are lodged, have already been certified as fit to be lodging-houses. There were 23 prosecutions instituted during the year and fines amounting to Rs. 121-8 were realized. The Committee of the Lodging-House fund contributed a sum of Rs. 17,132 to the municipality for drainage and conservancy of the town and for the construction of a new pilgrim hospital. Two licenses were withdrawn during the year under section 20 of the Act for failure on the part of the owners to keep their houses in proper repair. The health of the pilgrims was comparatively good, and there was no epidemic outbreak of cholera or small-pox. The few cases of cholera which came under notice were personally visited by the Health Officer, Dr. Macleod, and under his instructions sulphur fumigation was enforced. The Committee consisted of three official and three non-official members. They met only twice during the year, and closed it with a balance of Rs. 805 in hand.

126. In Deoghur 137 licenses were issued against 128 in the previous year. The receipts of the fund, including a balance of Rs. 647, amounted to Rs. 1,234 and the expenditure to Rs. 633. A sum of Rs. 350 was spent in improving the water-supply of the town, and Rs. 210 were made over to the municipality for purposes of conservancy and medical charity. The fund was administered during the year by a Committee consisting of two official and three non-official members with the sub-divisional officer as Chairman. They held five meetings.

127. In Oolooberiah there were 40 applications received during the year for licenses, but in two cases they were refused, as the applicants were reported by the Health Officer not to have had sufficient accommodation in

their lodging-houses, which were ill-ventilated and otherwise unfit for the reception of lodgers. In another case the applicant failed to take out the license on payment of the prescribed fees. The actual number of licenses issued during the year was therefore 37. The total receipts of the fund, including the balance of Rs. 14, which remained at the close of 1882-83, amounted to Rs. 522. The expenditure amounted to Rs. 377, leaving a balance of Rs. 145.* The Commissioner of the Burdwan Division inspected the town in November 1883, and reported that he was pleased with the improvement that had taken place since the introduction of the Act. During the year an attempt was made by some of the lodging-house keepers at Colcoobaria to evade the law as regards the taking out of licenses by keeping lodgers during the day only, and sending them away at sunset. Section 7 of Act IV of 1871 prescribed that the owner of any house not licensed as a lodging-house under the Act, who shall receive any lodger in such house shall be punished with a fine of Rs. 2 for every lodger for each night during any part of which such lodger shall be an inmate of such house. To guard against evasions of this kind, the Act was amended during the year, and owners of lodging-houses are now required to take out licenses whether they accommodate lodgers by day or by night. The Amending Act was passed by the Bengal Legislative Council on the 29th January 1884, and is numbered I of 1884. It received the assent of the Governor-General on the 1st March 1884.

128. No report of the working of the Act has been received from Rancegunge and Garbetta for 1883-84, as it was not in force in these towns throughout the year. In Danton the operation of the Act has been suspended pending the introduction of the local self-government measure, as the income likely to be raised under the Act would be too small to bear the cost of improvements in the water-supply and sanitary condition of the town.

129. *Liberality of private gentlemen.*—The liberality of Mr. Dear, of Monghyr, in bearing the whole cost of a building for the Monghyr Hospital was noticed in paragraph 86 of the report for 1882-83. During the year under report that gentleman gave another instance of his generosity by offering to build at his own cost a clock tower to the Fort of Monghyr. The plans and estimates of the work were prepared by the local engineering officers of Government, and approved by the Public Works Department. The building is now in course of construction.

130. Rajah Surjya Kantha Acharjea Chowdhry Bahadoor of Mooktagacha, in the district of Mymensingh, proposed on the occasion of his investiture with the title of "Rajah Bahadoor" to devote a sum of Rs. 20,000 for the building of a Town Hall at Nussirabad, the chief town of the district, and with this view he deposited during the year in the local treasury Rs. 10,000 in the name of the Magistrate of the district.

131. During the year another native nobleman, Kumar Girija Nath Roy, of Dinagapore, offered to spend the sum of Rs. 20,000 for extending the drainage scheme throughout the whole of the town.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the number of Carriages, Horses, and other Animals kept during the year
1883-84 in Municipalities in Bengal.

NAME OF MUNICIPALITY.	Number of four-wheeled carriages drawn by two horses.	Number of four-wheeled carriages drawn by one horse or a pair of ponies.	Number of two-wheeled carriages.	Number of horses.	Number of ponies.	Number of mules.	Number of donkeys.	Number of elephants.	Number of camels.	Number of carts.
First Class Municipalities.										
1. Burdwan	30	75	21	98	127			10	8	486
2. Midnapore				Not stated in the report.						
3. Hooghly and Chinsurah.				Not given in the report.						
4. Serampore				Not stated in the report of the municipality.						30
5. Ulberpara	8	22	2	15	30	0				
6. Howrah	11	503	64	243	727					
7. Suburban	697	2,417	169	2,746	3,304					
		136								
8. Krishnagpur				Not stated in the report.						
9. Santipore				Tax on carriages and horses is not in force in this municipality.						2,313
10. Ranaghat				Not stated in the report of the municipality.						
11. Jessore				Details not given in the report of the municipality.						
12. Rampore Baulaiah		213		Not stated in the report.						864
13. Darjeeling					118					
14. Dacca		543								310
15. Narainganj				Tax not in force in this municipality.						
16. Chittagong		44	30	30	90					297
17. Comilla				Tax not in force.						
18. Patna		47	275	53	406	197		3		548 ox-carts, 470 carts.
19. Gaya		327				780				1,380
20. Arrah				Tax not in force.						
21. Moudouppore				Tax not in force.						
22. Durrhunna		0	8	15	56	44				
23. Chuprah				No tax is levied in this municipality on carriages, horses, or carts.						
24. Monghyr		138				290				1,021
25. Bhaulpore		202				317				1,658
26. Purneah		136				398				1,160
27. Feroze				The provisions of the Municipal Act regarding the taxing of carriages and animals, and the registration of carts, are not in force in this municipality.						
Second Class Municipalities.										
1. Calna										557
2. Cutwa										397
3. Dainhat										
4. Banaganj										467
5. Bankura										
6. Bishnupore										
7. Booree										
8. Tumlook										
9. Ghatal										
10. Chunderkona										
11. Ramlibunpore										
12. Kharpye										
13. Banberah										
14. Baidyabhaty										1,535
15. Bhuddramur										509
16. Korum										68
17. Baranpore				The Suburban Municipality collects the carriage and horse tax and cart registration fees for this municipality.						
18. South Suburban		118				194				35
19. Balpore		24				60				279
20. Baripore		35				45				370
21. Jyngapore		20				Not stated.				76
22. South Dum-Dum		113				240				1,045
23. North Dum-Dum		23				44				2,040
24. South Barrackpore		90				194				404
25. North Barrackpore		23				15				127
26. Baranet		29				65				5,485
27. Nalabati										680
28. Badhat										1,000
29. Taki										75
30. Baduria										1,014
31. Govardanga										460
32. Muddoa										
33. Kushtia						21				508
34. Coomerally						6				120
35. Meherpore										77
36. Moherpore										
37. Birangore										
38. Baskhira										128
39. Chapdara										1,301
40. Debbatia										

Carts which
in this munici-
pality are re-
gistered in
Calcutta.

444

[illegible]

Statement showing the strength of the Conservancy and Latrine Establishments employed during the year 1883-84 in the various municipalities in Bengal—continued.

NAME OF MUNICIPALITY.	Inspectors.	Overseers.	Amenas.	Jemadars.	Driftdars.	Ponns.	Sardar coolies.	Coolies.	Rahites.	Do men.	Mektees.	Carters.	Washbarrowmen.	Stable servants.	Mistries.	Number of ponies, bullocks, &c.	Number of carts.	Washbarrows.	Number of public latrines and urinals.
Second class municipalities—concluded.																			
62. Jamalpara
63. Kumbhargunge
64. Badliapara	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
65. Cox's Bazar
66. Brahmapuriah
67. Nankholy
68. Bara
69. Bohar
70. Jagdispara
71. Buzar
72. Doodhman
73. Sasuram
74. Bhuboon
75. Rajapora
76. Lakurga
77. Sitamarhi
78. Rosera
79. Hindubani
80. Revilunga
81. Rewan
82. Muthari
83. Betiah
84. Colerue
85. English Bazar
86. Old Maidah
87. Doodh
88. Outstak with Cantonment	4	...	2	...	3	...	...	59	...	...	...	...	51	20	...	51
89. Feodapara	6	...	...	...	...	...	...	...	...
90. Jajpora
91. Balasore
92. Tamarabagh	18	...	...	...	...	...	...	...	...
93. Chuttra	1	...	...	...	...	...	...	...	...	...	...	...	...	...
94. Rohak
95. Sanchone
96. Purnia	15	...	...
97. Chyellam	3	...	...
Not stated in Deputy Commissioner's report.																			

Not stated in Commissioner's report.

Not stated.

Not stated in Deputy Commissioner's report.

APPENDIX C.

Statement showing the number of Schools situated within the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
<i>First class municipalities.</i>					
1. Burdwan	2	2	Rs. 4,016	Of the vernacular schools, one is a girls' school. The Maharajah of Burdwan maintains a college in which education is given free of charge. The municipality contributed Rs. 10 per mensem towards the salary of the grammar teacher of the Midnapore College, Rs. 10 per mensem to the girls' school, and Rs. 2 to the night school. No detailed statistics given in the report.
2. Midnapore ... ..	.....	.....	.....	.....
3. Hooghly and Chinsurah	7	38	5,242	823	
4. Serampore	3	12	1,108	760	
5. Uttarparah	1	5	849	167	
6. Howrah	8	28	407	1,767	
7. Subarnapur ... ..	.....	61	2,373	3,060
8. Kishanpore	4	6	893	.....
9. Santipore	2	12	241	5,856	
10. Ranaghat	1	4	546	300	
11. Jessore	3	77	120	Of the vernacular schools, there were five boys' schools with 81 pupils, and seven girls' schools with 276 pupils. Among the number of vernacular schools, there were four female schools and one infant school. Among the number of vernacular schools, there was one girls' school with 76 pupils. There were five female schools in the town. Of these nine were girls' schools with an attendance of 447 pupils. The municipality contributed nothing towards the support of education. One higher class English school is entirely supported by the municipality. The figures in column 4 refer to the municipal school only. The statistics of the others were not given. Of the vernacular schools one is a girls' school with 56 pupils. One is a girls' school with 26 pupils. Besides these five schools, there are four other schools within the municipality, viz., the Saint Paul's school, the Saint Joseph's Seminary, the Convent school, and the Darjeeling Girls' school. The returns from these schools are not submitted to the Deputy Commissioner's office. This amount was contributed by the municipality for the support of the Dacca model school.
12. Kamarpore Beaulah ... ..	.....	3	113	101
13. Darjeeling	4	1	201	600	
14. Dacca	16	.....	3,509	600
15. Narasingpur ... ..	.....	.....	160	816
16. Chittagong	3	7	Not stated in the report.	3,262	
17. Comillah ... ..	.....	.....	.....	.....
18. Palna	3	3	.....	185
19. Gya	2	.....	462	400
20. Arrah ... ..	.....	.....	.....	.....
21. Moufferspore	8	110	1,471	971	The English school is entirely supported by the Maharajah. The two vernacular schools are private institutions. The municipality contributed towards the expenses of indigenous schools the number of which is not stated. Among the number of vernacular schools, there was a girls' school with a daily attendance of 4 pupils. Among the number of vernacular schools there is a girls' school with 29 pupils. The municipality contributed during 1883-84 Rs. 2,100 to the Monghyr Allah school. No contribution was made by the municipality towards education, but the sum of Rs. 66-5 was paid by for building a school-house for the Bemsangungu pathana. The municipality contributed nothing towards education.
22. Durbhanga	1	2	377	819	
23. Obra	3	61	874	1,223	
24. Monghyr	1	12	1,158	2,063	
25. Bhagalpore ... ..	.....	11	.....	635
26. Purneah	2	2	169	.....
27. Poree ... ..	.....	.....	.....	.....
<i>Second class municipalities.</i>					
1. Culna	2	4	205	860	Among the number of vernacular schools, three were girls' schools with an attendance of 39 pupils. The vernacular school was a girls' school with only 6 pupils. It received aid from the municipality during the year. Among the number of vernacular schools, there were two girls' schools with 66 pupils. The municipality contributed Rs. 85 during the year for their support. Among the number of vernacular schools, one was a girls' school. It received a grant of Rs. 105 from the municipality. The two vernacular schools were female schools. They received Rs. 100 as aid from the municipality. The vernacular school was a girls' school. It received a grant of Rs. 60 from the municipality.
2. Cutwa	1	.....	98	206
3. Thainat	1	1	141	306	
4. Banoongunge	2	1	100	353	
5. Bankoora	3	19	982	290	
6. Bhubanpore	1	37	780	540	
7. Sooree ... ..	.....	Not stated.	.....	268
8. Tumlook	1	3	Not stated.	.....
9. Chital	1	.....	.....	826
10. Chitradrakona	1	2	.....	1,100
11. Bamjilumpore	1	1	540	
12. Khirpye	1	.....	.....	300

Statement showing the number of Schools situated with the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84—continued.

1	2	3	4	5	6
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
15. Banabahal	2	3	846	510	
16. Raydambati	1	1	Not stated	300	
18. Bhuddebar	1	1	Do.	600	
19. Kufraing ... ..	.....	1	40	300	
17. Mali ... ..	.....	3	281	200	Of the vernacular schools, one was a girls' school with 15 pupils. It received Rs. 54 as contribution from the municipality during the year. Among the number of vernacular schools, three were for girls.
18. Baranagore	1	7	809	1,437	
19. South Suburban	17		Not given	453	
20. Rajpore	1	4	484	187	There was one girls' school among the number of vernacular schools.
21. Harpore	1	2	180	400	
22. Joyngore	1	6	540	510	There were two girls' schools among the number of vernacular schools.
23. South Dum-Dum	1	4	291	516	
24. North Dum-Dum	1	3	154	1,117	
25. South Barackpore	2	11	684	1,788	
26. North Barackpore	3	7	600	1,226	Among the number of vernacular schools, two were for native girls and two for Christian girls.
27. Baraset	2	9	1,000	1,000	
28. Nathhatti	8	10	701	441	
29. Boushatti	3	13	706	1,108	
30. Taki	1	10	535	60	Among the number of vernacular schools one was a girls' school.
31. Baduria	2	1*	783	441	
32. Goverdanga	1	8	370	357	
33. Nuddea	20		574	613	
34. Kuthia	3		139	79	
35. Coomercolly	3		171	108	
36. Meherpore	3		100	216	
37. Birnagore	3		145	250	
38. Moheshpore	1	1	Not furnished.	10	The vernacular school was a night pathshala.
39. Sakthira	1	6	199	221	
40. Ghansura	1	1	54	355	One was an upper primary school for girls.
41. Debbatia ... ..	.....	6	171	358	
42. Berhampore	12		484	1,110	
43. Lalbachi	19		535	857	
44. Jansipore	6		301	1,045	
45. Kandi	5		190	228	
46. Dinaspore	7		518	.....
47. Naitore	1		151	360	
48. Pabna	5		351	254	
49. Sorajungma	14		602	40	This contribution was made to a girls' school.
50. Bogra	6		626	15	This amount was contributed for the support of a pathshala.
51. Sherepore	2		137	180	
52. Ennepore	4		554	.....
53. Kureng	1	1	153	1,093	
54. Faridpore	2		245	.....	There were also two middle class English schools, but the statistics of these were not furnished.
55. Goalundo	1	2	250	120	
56. Madaripore	1	17	680	764	
57. Barisal	1	5	551	84	Among the number of vernacular schools one was a girls' school with 24 pupils.
58. Nalchitly ... ..	.....	1	51	60	
59. Jhalokati ... ..	.....	1	30	60	
60. Nooraimul	3	3	604	94	There was one girls' school with 25 pupils.
61. Muktasada	1	.....	83	600	
62. Jamalpore	1	5	314	1,020	Among the number of vernacular schools, one was a girls' school with 25 pupils. Among the number of vernacular schools were three <i>sanskrit</i> <i>lala</i> maintained by the pundits themselves aided by occasional grants from the local zemindars.
63. Sherepore	1	4	220	254	Among the number of vernacular schools, there were two girls' schools with 31 pupils.
64. Kuberongunge	1	4	305	206	
65. Basitpore	1	1	115	1,080	
66. Cui's Hazar	1	1	Not stated in report.	300	
67. Brahmunbariab	1	2	.....	36	Of the two vernacular, one was a girls' school which received a grant of Rs. 5 per month from the municipality. Of the vernacular schools, one was a girls' school.
68. Nonaholly	1	3	Not stated	60	
69. Barh	Not stated in Commissioner's report.				
70. Bahar					
71. Jugdispore					
72. Bakur					

Statement showing the number of Schools situated with the first and second class Municipalities in Bengal, the number of pupils attending them, and the amount of contribution made by each Municipality in 1883-84—concluded.

1	2	3	4	5	
NAMES OF MUNICIPALITIES.	Number of English schools.	Number of vernacular schools.	Number of pupils attending them.	Amount of contribution made by the municipality.	REMARKS.
				Rs.	
72. Dootnabon	Not stated in Commissioner's report.				
73. Ferozabad					
74. Ghulababad					
75. Hajipur					
76. Lalpura					
77. Salmuri					
78. Roorah					
79. Radhabani					
80. Revilganon					
81. Sawai					
82. Noida					
83. Hattish					
84. Gungah					
85. English Bazar	6		387	1,405	
86. Old Malda	3		84	369	
87. Sulebuzurg	1		32	10	
88. Dourah			179	84	
89. Cuttack with out 'ment'	Not stated.	26	834	2,722	Among the number of vernacular schools, there were four girls' schools.
90. Kendrapara	1	1	15	600	
91. Jajpore	1	Not stated.	78	562	
92. Holsore	66		1,150	230	The municipal contribution was paid to three school only.
93. Huzaribagh					
94. Chitra	1			369	
95. Ichik	1				
96. Ranchoe	21			958	The bulk of the contribution was made to the Ranchoe surveying school.
97. Purulia	1	4	367	102	
98. Chitabasa	7		387		

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1883-84.

FORMS Nos. I & II.

- Includes Chairman

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Lactones—

Deposits to be as

[illegible]

Advan

Advanced recoverable

Net amount of debt

the Calcutta Municipality during the year 1883-84.

[illegible]

Vice-Chairman.

the Calcutta Municipality during the year 1883-84.

PUBLIC HEALTH.										REMARKS.
e	d	c	f	g	h	i	j			
Spas (in market, dispensary, &c.).	Maintenance of medical institutions (dispensary, hospital, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Dredging (establishment, purchase of water-carts, repairs, &c.).	Road clearing (establishment, repairs and repair of dust-bad, &c.).	Conservancy. Establishment required for purchase of carts, for earth, land for filling marsh-land, &c.	Refunds for cases of over-assessment.	Remissions of cess.	Dredging works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
0,821	32,700	2,308	3,51,802	52,392	1,13,486	4,04,018	.....	.....	4,97,603

liabilities and claims.

							Ru.	A. F.
220	220	220	220	220	220	220	1,25,06,708	14 4
220	220	220	220	220	220	220	47,198	8 3
							1,25,02,006	15 7
							49,095	8 6
							1,25,03,344	7 1

FORM No. I.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

FOR

1883-84.

Form No. I.—Statement showing the ...

1	2	3	4	5	6	7
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.	BY RATIFICATION AT THE CLOSE LAST YEAR.
					a b c d e f g h	
					Ex officio. Nominated. Elected. Total. Officers. Non-officials. Europeans. Natives. Deposits. Actual balance.	
BURDWAN DIVISION.						
...	1	Burdwan ...	Act V (B.C.) of 1876	37,617	4 1 13 20 8 13 7 15	1,600 906
...	3	Midnapore ...		39,624	5 7 1 7 5 7	860
...	4	Hoochly and Chinsurah ...		31,981	5 17 23 6 17 4 19	16,177
...	5	Sherapore ...		27,529	6 8 13 27 6 19 11 16	7,345
...	6	Uttarpara ...		5,365	8 12 20 8 11 6 14	1,630
...		Total ...		64,076	19 37 13 69 22 47 21 48	26,052
...	6	Howrah ...	Act V (B.C.) of 1876	96,828	5 20 36 8 22 10 16	1,010 1,893
...		Divisional Total ...		239,305	23 73 55 121 45 80 42 83	3,155 34,625
PARADEEP DIVISION.						
...	7	Suburban ...	Act V (B.C.) of 1876	251,489	13 23 35 13 25 15 20	8,020 20,261
...	8	Kishnaghur ...		27,477	4 3 16 32 6 16 5 17	5,040
...	9	Basinipore ...		20,907	5 16 21 6 16 5 17	4,723
...	10	Banaghat ...		8,983	5 14 10 6 13 6 15	830
...		Total ...		65,847	14 33 15 65 19 44 13 40	10,669
...	11	Jessore ...		8,495	5 15 20 7 18 6 15	6,369
...		Divisional Total ...		326,781	29 70 15 117 36 79 23 64	8,020 67,182
RAJSHAHY DIVISION.						
...	12	Rampore Beaulah ...	Act V (B.C.) of 1876	20,054	5 20 25 5 20 5 20	2,550
...	13	Darjeling ...		7,018	8 22 28 7 21 25 4	2,400
...		Divisional Total ...		27,072	11 42 53 12 41 29 24	5,016
Dacca DIVISION.						
...	14	Dacca ...	Act V (B.C.) of 1876	7,7051	3 10 13 5 8 5 10	37,002
...	15	Naraingunge ...		12,568	3 14 17 4 13 6 8	10,818
...		Divisional Total ...		20,169	6 24 30 9 21 12 18	48,820
CHITTAGONG DIVISION.						
...	16	Chittagong Town ...	Act V (B.C.) of 1876	20,980	2 14 16 2 14 4 12	2,044
...	17	Cumilla ...		13,504	4 17 23 7 16 6 17	7,000
...		Divisional Total ...		34,473	6 31 39 9 30 10 29	7,000 9,044
PATNA DIVISION.						
...	18	Patna ...	Act V (B.C.) of 1876	178,251	5 26 20 10 10 9 20	20,265 36,077
...	19	Gya ...		76,815	4 20 30 8 22 6 24	10,260
...	20	Arrah ...		42,006	3 13 16 7 8 7 9	1,921
...	21	Moudouppore ...		42,400	4 14 18 5 13 4 14	6,836
...	22	Durbhanga ...		65,955	5 13 18 5 13 5 13	12,260
...	23	Chhapra ...		51,070	1 14 15 3 12 3 12	5,801
...		Divisional Total ...		455,749	21 104 153 34 88 34 82	20,265 70,252
BHAGULPORE DIVISION.						
...	24	Monohyr ...	Act V (B.C.) of 1876	53,372	2 17 20 7 13 10 10	7,345
...	25	Bhagulpore ...		37,002	5 16 21 6 16 5 17	46,030
...	26	Purneah ...		15,016	3 11 14 6 8 8 6	5,121
...		Divisional Total ...		105,383	11 44 55 18 27 26 26	27,676
ORISSA DIVISION.						
...	27	Pooree ...	Act V (B.C.) of 1876	24,336	2 16 18 4 14 4 14	12,801
...		GRAND TOTAL ...		1,231,900	125 404 40 509 178 366 190 379	24,420 2,54,708

Municipalities in Bengal during the year 1883-84.

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued.				OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)								Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on municipal property.	Licensing fees.	House scavenging fees.		
			Rs.	Rs.	Rs.	Rs.									
BURDWAN DIVISION.															
	1	Burdwan				32,968	2,346	1,212	4,735					41,261	
	2	Midnapore				14,653	3,165	687	138					24,551	
	3	Howrah and Chinsurah				21,118	3,085	902	3,316					38,946	
	4	Berhampore				20,963	1,950	601	3,321					36,835	
	5	Uttarpara				4,569	705		470					5,744	
		Total				46,690	6,510	1,403	7,406					76,319	
	6	Howrah				1,60,128	10,928							2,94,984	
		Divisional Total				3,44,434	20,756	3,272	12,460					5,68,808	
PERMUTENCY DIVISION.															
	7	Suburban				2,61,760	65,751		3,922					4,31,333	
	8	Kishinagar				15,963	980		3,835					20,077	
	9	Ranaghat				16,471	2,622		459					19,551	
	10	Ranaghat				4,555	388		690					5,701	
		Total				33,088	3,008		4,783					44,379	
	11	Jessore				7,143	1,047	342			2,198			9,730	
		Divisional Total				2,94,831	69,704	842	8,706		2,198			4,77,685	
RAJSHAHY DIVISION.															
	12	Rampore Baulash				9,610	3,664	447	1,707					15,428	
	13	Darjeling				23,030	30	265						23,775	
		Divisional Total				32,640	3,724	742	1,707					46,140	
DACC A DIVISION.															
	14	Dacca				50,522	4,685	2,919	18,227					1,06,703	
	15	Narainkumra				17,274			353					18,627	
		Divisional Total				67,796	4,685	2,919	18,612					1,25,330	
CHITTAGONG DIVISION.															
	16	Chittagong Town				15,919	1,380	461	6,236					23,997	
	17	Coxsbazar				9,637			1,164					11,801	
		Divisional Total				24,556	1,380	461	7,400					37,254	
PATNA DIVISION.															
	18	Patna				65,860	15,011		17,854	2,125		142		91,161	
	19	Gaya				30,639	2,376	1,021						34,036	
	20	Arrah				14,423						103		14,626	
	21	Muzaffarpore				16,311			12,624					30,180	
	22	Darbhanga				20,687	845	683	1,074					33,389	
	23	Chuprni				18,601			3,146					21,907	
		Divisional Total				1,69,736	14,053	1,084	34,802	2,125		306		2,13,907	
BAHAGPORE DIVISION.															
	24	Monmery				15,072	1,228	806	10,720					27,826	
	25	Bahagpore				21,276	4,720	868	9,625	730				46,779	
	26	Purneah				9,737	3,204	868						13,607	
		Divisional Total				46,015	9,932	3,040	20,324	730				87,111	
ORISSA DIVISION.															
	27	Pooree				11,613			510					11,988	
		GRAND TOTAL				8,80,908	1,04,497	11,960	1,02,553	2,985	3,100	800		18,67,489	

Municipalities in Bengal during the year 1883-84.

16										17			18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEPT.			Total income of year, excluding balance.	Total income of year, including balance.	Inclusive of taxation (column 19) per head of population.	Inclusive of income shown in column 20 per head of population.	
Realizations under special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Commercancy and road cleaning fees, sale of refuse, &c.).	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid from provincial or local funds.	Surplus (rent of municipal lands, &c.).	Other public revenue, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.).	Advances.	Rs.	Rs. A.	Rs. A. P.	Rs. A. P.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
408	91	9,767	75,000	17,968	1,03,074	90,898	1,740	8,017	2,54,070	2,56,444	1 4 3	7 12 6		
191	84	980	...	267	...	...	2,284	3,740	...	...	...	...	27,907	28,797	0 11 6	0 13 2
442	592	...	...	2,433	3,407	...	...	850	...	43,261	60,121	1 3 10	1 6 1	
531	162	187	...	5,121	8,598	...	...	...	...	42,008	49,335	1 3 4	1 8 6	
466	15	...	...	...	541	...	...	...	...	6,145	8,013	1 1 5	1 3 4	
1,418	...	2,608	...	759	187	...	7,001	12,870	...	...	850	...	91,715	1,17,439	1 5 0	1 6 10
6,112	1,531	1,837	827	4,300	...	...	8,512	20,820	...	...	478	...	2,45,860	2,44,939	2 6 6	0 11 8
8,129	1,015	6,346	827	5,607	9,054	75,000	83,568	1,30,025	90,988	3,071	8,017	6,10,803	6,51,770	1 9 8	2 21 3		
16,795	5,214	10,003	...	26,365	58,310	...	...	4,125	6,091	6,00,876	5,79,127	1 6 11	1 13 8	
...	270	158	1,148	1,036	3,569	...	...	...	...	27,836	28,529	0 12 1	0 13 8	
...	112	...	...	4 7	4,320	...	...	...	...	22,840	27,692	0 9 11	0 12 3	
...	94	...	...	...	171	...	...	...	...	7,396	7,396	0 10 0	0 12 0	
...	270	364	1,148	6,813	8,586	...	...	...	...	52,975	63,607	0 10 0	0 12 10	
...	131	...	...	7,071	7,202	...	...	...	...	17,979	24,820	1 4 8	1 8 0	
16,795	270	6,718	11,131	40,180	74,177	...	...	4,125	6,091	6,61,821	6,67,023	7 5	1 11 4	
...	41	154	...	1,014	1,678	...	...	...	...	39,000	21,648	0 11 10	0 15 8	
970	...	25,442	103	...	3,000	33,850	10,462	81,387	10,060	...	...	...	1,32,160	1,24,240	0 4 1	17 6 8
1,400	...	25,442	163	41	3,654	33,926	20,606	82,065	10,060	...	...	...	1,41,250	1,46,266	1 11 8	6 3 6
2,000	425	...	...	37,304	30,130	...	...	...	...	1,53,911	1,67,965	1 5 9	1 12 0	
...	625	...	...	1,200	20,950	...	...	...	...	31,770	31,770	1 2 1	1 10 9	
2,000	1,040	...	...	27,078	31,440	...	...	...	...	1,66,851	1,66,741	1 6 3	1 11 1	
273	...	1,742	...	338	340	10,000	4,800	17,574	...	...	...	...	41,243	44,507	1 2 3	1 15 6
...	850	188	...	1,450	1,945	...	...	...	...	18,584	21,069	0 11 8	1 2 4	
273	...	1,742	...	604	488	10,000	6,355	10,221	...	...	...	...	56,777	62,448	1 1 5	1 10 4
1,684	864	2,280	...	3,851	8,568	...	...	4,044	7,074	1,11,471	1,17,801	0 8 5	0 10 3	
...	...	5,894	...	879	...	17,132	4,576	25,874	...	...	...	...	60,719	75,000	0 7 1	0 12 0
...	...	1,620	...	493	...	...	4,794	6,795	...	...	...	...	21,340	23,801	0 5 5	0 7 11
...	...	1,065	...	140	...	...	2,595	3,830	...	...	...	...	52,965	59,904	0 10 11	0 12 5
...	...	1,179	...	830	...	...	...	...	...	...	...	...	25,919	37,279	0 5 0	0 6 0
...	3	441	...	8,498	8,992	...	...	...	...	20,739	36,611	0 6 0	0 6 0	
...	...	7,131	3	8,323	2,280	17,132	24,907	50,384	...	...	...	...	2,51,287	2,80,922	0 7 6	0 9 11
...	...	2,886	627	705	...	...	1,046	5,343	...	...	...	...	33,914	41,163	0 8 8	0 9 9
...	318	...	...	40,107	40,438	...	...	...	...	86,720	1,32,550	0 10 6	1 4 3	
...	118	...	...	3,018	5,720	...	...	...	...	17,646	20,767	0 15 8	1 3 8	
...	...	5,400	627	1,417	15	...	44,178	49,890	...	...	...	...	1,37,204	1,94,579	0 10 2	0 16 10
116	...	101	...	203	...	4,900	3,672	7,568	...	...	...	...	10,978	32,166	0 7 10	0 15 8
30,099	2,060	48,036	1,490	17,941	27,551	130,967	2,00,450	4,02,477	1,00,088	11,950	21,189	10,71,288	22,30,432	1 0 6	1 7 0		

BY DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Actual balance.	Total.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
Dacca Division.															
Dacca	55	Furcedpore	Act V (H.C.) of 1876	10,077	4	32	...	16	9	7	4	15	Rs.	Rs.	Rs.
	56	Goulundo		8,353	3	6	...	9	3	0	4	5	.....	8,880	2,880
	57	Madaripore		12,286	2	10	...	18	6	12	1	17	.....	1,904	1,904
		Total		31,027	9	34	...	43	18	25	9	34	.....	5,725	5,725
Madrang	58	Burrial	Act V (H.C.) of 1876	13,196	4	12	...	30	8	11	5	11	.....	1,831	1,831
	59	Nalchiti		2,082	1	10	...	11	2	8	...	11	.....	2,061	2,061
	60	Jhalakati		8,008	1	5	...	6	1	5	...	6	.....	270	270
		Total		18,974	6	27	...	35	8	25	5	28	.....	4,092	4,215
Madrang	61	Musairabad	Act V (B.C.) of 1876	10,801	4	16	...	20	5	10	6	14	.....	1,091	1,091
	62	Muktanagha		4,326	4	6	...	9	5	4	5	8	.....	5,118	5,118
	63	Jamulpore		14,727	5	8	...	13	8	5	...	8	.....	1,008	1,008
	64	Shorepore		8,710	5	8	...	10	2	8	...	10	.....	1,255	1,255
	65	Kishorepore		13,114	5	7	...	12	6	7	...	12	.....	1,081	1,081
	66	Baidipore		4,944	2	8	...	10	5	8	...	10	.....	913	913
		Total		56,053	19	50	...	69	20	49	10	59	.....	8,279	8,279
		Divisional Total		105,955	34	111	...	145	46	99	26	121	.....	18,346	18,463
Chittagong Division.															
Chittagong	67	Cox's Bazar	Act V (B.C.) of 1876	4,563	3	8	...	11	3	8	2	9	.....	945	945
	68	Brahmanbaria		17,843	1	12	...	13	3	10	...	13	.....	855	855
	69	Noakhally		8,704	3	9	...	12	4	8	2	10	.....	1,430	1,430
		Divisional Total		27,070	7	29	...	36	10	26	4	32	.....	3,230	3,230
Patna Division.															
Patna	70	Berh	Act V (B.C.) of 1876	14,080	2	9	...	11	2	9	1	10	.....	2,614	2,614
	71	Behar		46,908	1	14	...	15	2	13	...	15	.....	2,873	2,873
			Total		60,987	3	23	...	26	4	22	1	23	7,487	7,487
Patna	72	Jagdispore	Act V (B.C.) of 1876	12,568	...	6	...	6	...	6	1	5	.....	1,614	1,614
	73	Buxar		10,486	...	8	...	11	6	4	7	...	1,386	1,386	
	74	Domraon		17,429	...	6	...	8	2	6	1	7	...	877	877
	75	Basenwan		22,000	8	14	...	19	5	14	3	16	...	1,001	1,001
	76	Shahman		5,724	8	5	...	8	3	2	6	...	1,080	1,080	
		Total		74,223	13	29	...	52	16	37	11	41	.....	6,062	6,062
Patna	77	Hajipore	Act V (B.C.) of 1876	26,074	2	7	...	9	2	7	1	8	.....	718	718
	78	Ligunoo		16,431	1	8	...	6	1	5	2	4	.....	555	555
	79	Silauraboo		6,235	4	8	...	12	4	8	1	11	.....	602	602
		Total		48,740	7	29	...	27	7	20	4	21	.....	1,873	1,873
Patna	80	Rosrah	Act V (B.C.) of 1876	11,376	5	9	...	14	5	9	4	10	.....	420	420
	81	Madhabani		12,060	3	10	...	13	3	10	1	12	.....	3,320	3,320
		Total		23,578	8	19	...	27	8	19	5	22	.....	3,740	3,740
Patna	82	Bavilungoo	Act V (B.C.) of 1876	13,063	4	9	...	13	4	9	4	8	.....	5,671	5,671
	83	Sowan		11,307	1	10	...	11	1	10	1	10	.....	1,488	1,488
			Total		25,371	5	19	...	24	5	19	5	19	5,166	5,166
Patna	84	Mothari	Act V (B.C.) of 1876	10,023	2	8	...	10	5	5	4	6	.....	1,878	1,878
	85	Mothah		21,263	1	9	...	10	2	8	3	7	.....	3,015	3,015
			Total		31,186	3	17	...	20	7	13	7	13	5,798	5,798
		Divisional Total		200,980	39	137	...	176	46	130	33	143	.....	30,117	30,346
Brahmapur Division.															
Brahmapur	86	Jamulpore	Act V (B.C.) of 1876	13,313	3	10	...	18	2	16	9	9	.....	627	627
	87	Colong		5,672	5	9	...	13	5	7	3	9	.....	2,644	2,644
	88	English Bazar		12,300	2	14	...	16	8	11	2	14	...	2,400	2,400
89	Old Maidah	4,094		3	14	...	16	5	11	3	14	...	845	845	
		Total		37,054	4	29	...	38	10	29	4	29	.....	2,941	2,941
Brahmapur	90	Dogbar	Act V (B.C.) of 1876	8,780	5	10	...	14	4	14	1	4	.....	3,000	3,000
	91	Shabangoo		8,607	1	9	...	9	1	8	17	5	.....	1,395	1,395
		Total		14,296	6	24	...	23	5	22	6	21	.....	4,395	4,395
		Divisional Total		80,525	12	77	...	89	23	67	23	67	.....	9,060	9,060

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
No. DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued.				Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary).									Cool tax.	Tax on brick and lime kilns.			
			Tax on percent assessment on land and property.													
Dacca Division.																
	56	Faridpur	4,378			4,378					844				5,222	
	57	Gaibandha	3,541			3,541					543				4,084	
	58	Madaripur	3,986			3,986					887				4,873	
		Total	10,813			10,813					3,274				14,087	
	59	Buraim	7,886			7,886			161	60	807				8,914	
	60	Nalchiti	1,227			1,227					153				1,380	
	61	Jhalakati	1,610			1,610					753				2,363	
		Total	11,083			11,083			161	60	1,713				13,006	
	62	Fuzilabad	7,122			7,122			441						7,563	
	63	Muktagachia	3,380			3,380									3,380	
	64	Jamailpur	4,984			4,984									4,984	
	65	Sherpore	3,934			3,934									3,934	
	66	Kishorowunge	3,121			3,121									3,121	
	67	Manikpur	1,069			1,069									1,069	
		Total	23,628			23,628			441						24,069	
		Divisional Total	45,337			45,337			602	60	3,029				49,027	
Chittagong Division.																
	68	Cox's Bazar	1,316			1,316					278				2,194	
	69	Brahmanbaria	4,821			4,821									4,821	
	70	Koekhally	2,554			2,554			412		359				3,325	
		Divisional Total	8,691			8,691			412		637				9,340	
Patna Division.																
	71	Barh	6,304			6,304					555				6,859	
	72	Bohar	10,416			10,416					1,237				11,653	
		Total	16,720			16,720					1,792				18,512	
	73	Jagdispur	1,501			1,501									1,501	
	74	Buxar	4,903			4,903									4,903	
	75	Monra	4,904			4,904									4,904	
	76	Samastipur	7,729			7,729			120		700				8,549	
	77	Bhagalpur	1,772			1,772					479				2,251	
		Total	19,471			19,471			1,090		1,679				21,240	
	78	Patna	4,872			4,872									4,872	
	79	Laharpur	2,589			2,589									2,589	
	80	Silsuhar	3,000			3,000									3,000	
		Total	10,461			10,461									10,461	
	81	Barh	3,944			3,944					630				4,574	
	82	Madhubani	4,076			4,076					420				4,496	
		Total	8,020			8,020					1,050				9,070	
	83	Revilungwa	4,632			4,632					6,816				11,448	
	84	Sujan	4,282			4,282									4,282	
		Total	8,914			8,914					6,816				15,730	
	85	Motihari	3,353			3,353			319	354	823				4,549	
	86	Meerut	6,445			6,445					1,947				8,392	
		Total	9,798			9,798			319	354	1,970				12,172	
		Divisional Total	70,349			70,349			1,415	354	9,007				81,120	
Shahjahanpur Division.																
	87	Jamailpur	13,708			13,708			244	104					14,056	
	88	Colgan	1,887			1,887			300	87					2,274	
	89	English Bazar	4,141			4,141			2,479		303				6,923	
	90	Old Madan	2,908			2,908									2,908	
		Total	6,534			6,534			5,473		690				12,707	
	91	Daghar	2,532			2,532			108	333					3,373	
	92	Kabirganj	2,310			2,310			178		465				3,253	
		Total	4,842			4,842			286	333	855				6,076	
		Divisional Total	21,440			21,440			8,200	777	1,545				23,762	

in Bengal during the year 1883-84—continued.

[illegible]

Form No. I.—Statement showing the Income of

1	2	3	4	5	6								7			
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.				
ORISSA DIVISION.													Rs.	Rs.	Rs.	
...	{	94	Cuttack including cantonment	Act V (B.C.) of 1876	48,894	8	14	...	19	4	15	8	11	7,990	7,990
95		Kendrapara	10,719		3	12	...	15	3	12	1	14	.....	148	148
96		Jajpore	11,838		1	15	...	15	2	11	...	13	.....	806	806
		Total	.....	70,346	0	38	...	47	0	36	0	35	.....	7,936	7,936
...		98	Balasore	Act V (B.C.) of 1876	20,885	3	13	...	16	3	13	4	12	1,884	1,884
		Divisional Total	.....	90,811	15	51	...	63	12	51	13	50	.....	9,768	9,768
CHOTA NAGPORE DIVISION.																
...	{	98	Hazaribagh	Act V (B.C.) of 1876	15,305	2	13	...	16	6	10	7	9	1,004	1,004
97		Chutia	11,000		2	13	...	15	4	11	1	14	.....	2,233	2,233
		Total	.....	27,305	5	26	...	31	10	21	8	23	.....	3,237	3,237
...	{	99	Ranchee	Act V (B.C.) of 1876	15,566	2	10	...	12	5	7	4	8	370	370
99		Purulia	8,192		4	12	...	16	7	9	4	13	.....	1,897	1,897
100		Chayabasa	6,006		2	8	...	11	3	8	8	8	.....	1,415	1,415
		Divl. Total	.....	36,970	16	35	...	70	25	45	19	51	.....	270	270
		GRAND TOTAL	.....	1,281,710	327	1,065	...	1,392	365	1,027	200	1,105	.....	13,600	13,600

Municipalities in Bengal during the year 1883-84—continued.

OCTROIL										ASSESSED TAXES.										TOTAL INCOME TO YEAR ENDING BALANCE.			
										Conservancy cess.					License on trades.								
Class I. (Articles of food or drink for man or animal.)	Class II. (Animals for slaughter.)	Class III. (Fuel, lighting, and washing.)	Class IV. (Building materials.)	Class V. (Drugs, gums, and resins.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Coke.)	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	TOTAL INCOME TO YEAR ENDING BALANCE.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,540						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	4,945						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,153						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,027						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,161						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,808						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,087						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,558						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,000						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	40,323						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	8,107						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	5,076						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	30,005						
000000	000	000	000	000	000	000	000	000000	000000	000000	000	000000	000000	000000	000	000000	60,308						

FORM NO. I.—Statement showing the Income of *Sau...*

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES — continued.				Tax on house and land.	Tax on vehicles.	Tax on animals.	Tolls &c.	Coal tax.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).			Total income from taxation.
			Other taxes in detail (as many columns as may be necessary)									Tax on brick and lime kilns.	Tax on rice mills.		
			Tax on persons according to circumstances and property.			Total.									
ORTHA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
92	92	Cuttack including cantonment	10,813	...	...	10,813	...	2,363	465	10,440	...	...	...	...	30,119
		Kendrapara	3,882	...	...	3,882	...	180	...	...	...	...	...	...	4,062
		Jajpore	2,846	...	...	2,846	...	50	...	...	...	...	...	...	2,896
		Total	25,541	...	...	25,541	...	2,593	465	10,400	...	...	...	...	37,869
93	93	Balasore	7,829	...	...	7,829	...	...	...	1,105	...	...	296	...	8,930
		Divisional Total	31,070	...	...	31,070	...	2,653	465	11,705	...	...	296	...	46,197
CHOTA NAGPORE DIVISION.															
97	97	Hasarobagh	5,057	...	...	5,057	...	826	...	...	...	...	...	...	5,883
		Chaitra	4,077	...	...	4,077	...	...	...	...	...	...	...	...	4,077
		Total	9,734	...	...	9,734	...	826	...	...	...	...	...	...	10,580
98	98	Ranchoo	5,860	...	...	5,860	...	...	25	252	750	...	...	...	5,987
99	99	Purulia	1,854	...	...	1,854	...	...	...	...	...	...	...	...	1,854
100	100	Chyabassa	22,208	...	...	22,208	...	540	330	1,132	...	...	...	...	24,500
		Divl. Total	5,442	...	...	5,442	...	4,964	6,308	23,810	420	11	296	...	6,12,736
		GRAND TOTAL													

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Government of India, at Calcutta, this 1st day of January, 1901.

Municipalities in Bengal during the year 1933-34—concluded.

16										17			18	19	20	21
M. SCHILLANEOUS RECEIPTS.										DEBT.			Total income of year ending balance.	Total including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 18 per head of population.
Realizations special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.).	Conservancy and road cesses (rents, sale proceeds of rights, etc., street-revenue, &c.).	Municipal fines.	Payments for municipal services rendered for individuals.	Grants-in-aid from Provincial or Local Funds.	Subsidies (rent of municipal lands, receipt from public gardens, &c.).	Total.	Loans.	Deposits (contractive, salaries unpaid, &c.).	Advances.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
320	333	1,007	70	314	68	2,070	5,431	2,070	5,431	33,540	42,939	0 11 1	0 18 3			
325	333	1,007	70	314	68	2,070	5,431	2,070	5,431	4,945	5,093	0 4 3	0 5 0			
326	333	1,007	70	314	68	2,070	5,431	2,070	5,431	5,133	5,676	0 4 3	0 6 8			
340	333	1,007	70	320	220	2,000	6,358	2,000	6,358	43,627	51,861	0 8 5	0 9 11			
341	333	1,007	70	320	220	2,000	6,358	2,000	6,358	9,181	11,615	0 7 0	0 7 3			
342	333	1,007	70	320	220	2,000	6,358	2,000	6,358	22,368	22,570	0 8 1	0 9 3			
343	333	1,007	70	320	220	2,000	6,358	2,000	6,358	2,000	2,000	0 0 1	0 0 0			
344	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 0 2	0 10 3			
345	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 0 2	0 0 5			
346	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 0 2	0 10 6			
347	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 11 1	1 1 11			
348	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 5 2	0 6 10			
349	333	1,007	70	320	220	2,000	6,358	2,000	6,358	1,000	1,000	0 0 10	0 10 1			
11,000	1,802	23,014	3,002	10,090	7,461	8,694	73,740	1,38,090	1,303	4,401	298	7,00,308	10,65,018	0 7 7	0 9 5	

FORM NO. I.—Statement showing the Income of C.

OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
BURDWAN DIVISION.															
	1	Jalpure	Act V (B.C.) of 1876	1,935	1	5	...	6	1	5	...	6	...	251	251
	2	Patnashair		7,025	1	5	...	6	1	5	...	6	...	2,752	2,752
	3	Kotulpore		4,143	1	5	...	6	1	5	...	6	...	1,199	1,199
	4	Sonamohi		15,990	1	5	...	6	1	5	...	6	...	3,240	3,240
		Total		30,104	4	20	...	24	4	20	...	24	...	6,933	6,933
	5	Mugra	Act V (B.C.) of 1876	1,793	...	5	...	5	...	5	...	5	...	371	371
	6	Pandua		3,344	...	5	...	5	...	5	...	5	...	194	194
	7	Jahannabad		13,240	...	10	...	10	1	10	...	10	...	752	752
	8	Bally		6,039	...	4	...	4	...	4	...	4	...	608	608
	9	Koorganga		1,848	...	4	...	4	...	4	...	4	...	190	190
	10	Rhyannabazar		14,000	...	14	...	14	...	14	...	14	...	790	790
	11	Khammool		7,154	...	8	...	8	...	8	...	8	...	303	303
		Total		56,460	...	57	...	57	1	56	...	57	...	3,179	3,179
		Divisional Total		86,561	4	77	...	81	5	76	...	81	...	10,151	10,151
PERMIDENCY DIVISION.															
	12	Itende	Act V (B.C.) of 1876	6,407	...	5	...	5	1	4	...	5	...	350	350
	13	Chogda		8,938	...	...	...	...	...	...	...	...	...	475	475
	14	Jaguly		1,958	...	...	...	...	...	...	...	...	...	190	190
		Total		10,304	...	...	...	...	...	...	...	...	...	685	685
	15	Keshubpore	Act V (B.C.) of 1876	1,413	...	5	...	5	...	5	...	5	...	226	226
		Divisional Total		18,304	...	10	...	10	1	9	...	10	...	1,774	1,774
RAJSHAHY DIVISION.															
	16	Jalpiapore	Act V (B.C.) of 1876	7,038	...	18	...	18	10	8	...	18	...	446	446
DACCA DIVISION.															
	17	Manickgunge	Act V (B.C.) of 1876	11,304	...	22	...	22	1	21	...	22	...	1,554	1,554
	18	Bowral		5,085	...	5	...	5	1	4	...	5	...	405	405
	19	Peranspore		15,103	...	20	...	20	2	18	...	20	...	1,110	1,110
	20	Backergunge		7,000	...	10	...	10	...	10	...	10	...	1,549	1,549
		Total		27,307	1	46	...	46	3	43	...	46	...	2,070	2,070
	21	Tangail	Act V (B.C.) of 1876	17,870	1	5	...	4	2	2	...	4	...	505	505
		Divisional Total		66,431	2	69	...	71	6	65	...	71	...	4,129	4,129
PATNA DIVISION.															
	22	Khaspaul	Act V (B.C.) of 1876	14,075	...	5	...	5	...	5	...	5	...	4,487	4,487
	23	Monsir		8,769	...	5	...	5	...	5	...	5	...	1,393	1,393
	24	Dinapore Nisamat		23,740	...	23	...	23	...	23	...	23	...	9,321	9,321
	25	Mohamedpore		8,479	...	5	...	5	...	5	...	5	...	5,078	5,078
	26	Rykupore		10,919	...	5	...	5	...	5	...	5	...	1,501	1,501
	27	Fatwah		13,983	...	5	...	5	...	5	...	5	...	2,918	2,918
	28	Mokamah		14,143	...	5	...	5	...	5	...	5	...	7,994	7,994
	29	Dinapore Cantonment		9,233	...	5	...	5	...	5	...	5	...	3,173	3,173
	30	Nowadah		30,956	...	72	...	72	...	72	...	72	...	33,754	33,754
		Total		131,197	...	8	...	8	...	8	...	8	...	2,490	2,490
	31	Tikaroe	Act V (B.C.) of 1876	8,670	...	5	...	5	...	5	...	5	...	4,773	4,773
	32	Daudnagar		21,072	...	5	...	5	...	5	...	5	...	1,110	1,110
	33	Jahannabad		4,915	...	5	...	5	...	5	...	5	...	583	583
	34	Nowadah		8,019	...	5	...	5	...	5	...	5	...	975	975
	35	Shamsah		4,498	...	5	...	5	...	5	...	5	...	664	664
	36	Rajouri		8,005	...	5	...	5	...	5	...	5	...	974	974
	37	Shorchaty		1,607	...	5	...	5	...	5	...	5	...	801	801
	38	Fatthapore		4,385	...	5	...	5	...	5	...	5	...	605	605
	39	Aurangabad		5,363	...	5	...	5	...	5	...	5	...	759	759
	40	Obra		3,200	...	4	...	4	...	4	...	4	...	1,468	1,468
	41	Nabinagar		75,096	...	55	...	55	...	55	...	55	...	10,703	10,703
		Total		208,293	...	1	...	1	...	1	...	1	...	304	304
	42	Naminagar	Act V (B.C.) of 1876	6,033	...	1	...	1	...	1	...	1	...	381	381
	43	Chattagram		5,679	...	1	...	1	...	1	...	1	...	391	391
		Total		11,712	...	2	...	2	...	2	...	2	...	772	772
	44	Mohar	Act V (B.C.) of 1876	7,447	...	1	...	1	...	1	...	1	...	309	309
		Divisional Total		1,00,517	...	8	145	...	8	145	...	8	145	20,800	20,800

[illegible]

[illegible]

FORM No. 1.—Statement showing the Income of

OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
BHAOLPUR DIVISION.													Rs.	Rs.	Rs.
	45	Kharokpur	Act V (B.C.) of 1876	8,450	...	4	...	4	1	2	...	4	18	89	87
	46	Kamirganga		8,000	1	8	...	9	1	8	...	9	...	1,551	1,551
	47	Rangpur		8,572	...	4	...	8	1	4	...	5	...	1,238	1,238
		Total		11,078	2	12	...	14	2	12	...	14	...	3,089	3,089
		Divisional Total		17,428	2	16	...	18	3	15	...	18	18	3,128	3,146
CHOIA NAPORE.															
	48	Lohardigra	Act V (B.C.) of 1876	8,140	...	...	...	...	...	...	...	...	...	908	908
	49	Garwah		8,946	...	...	...	...	...	...	...	...	...	1,281	1,281
	50	Daitungru		7,887	...	...	...	...	...	...	...	...	...	87	87
		Total		18,781	...	...	...	...	...	...	...	...	...	2,171	2,171
	51	Rughoonahpore	Act V (B.C.) of 1876	5,721	...	...	...	...	...	...	...	...	...	1,477	1,477
	52	Jinida		4,127	...	...	...	...	...	...	...	...	...	1,403	1,403
		Total		9,848	...	...	...	...	...	...	...	...	...	2,880	2,880
		Divisional Total		28,629	...	...	...	...	...	...	...	...	...	5,051	5,251
		GRAND TOTAL		3,90,898	11	532	...	544	25	310	3	341	18	75,747	75,746

in Bengal during the year 1883-84—concluded.

[illegible]

FORM I.—Abstract Statement showing the Income of all Classes.

[illegible]

● 2010 年 10 月 1 日起

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																	
ON DISTRICT.			NAME OF MUNICIPALITY.			ASSESSED TAXES—concluded.								OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).																	
Serial number of municipality.						Other taxes in detail (as many columns as may be necessary).			Tax on houses and lands.			Tax on vehicles.		Tax on animals.		Tolls, &c.		Tax on rice stalls.				Lairs and houses scavenging fees.		Tax on municipal commissions.		Fishery tax.		Tax on coal and on trucks and bus lines.		Total income from taxation.	

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT V (B.C.) OF 1876,

FOR

1883-84.

FORM No. II.—Statement showing the Expenditure of Revenue

NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				Registration of births and deaths.	Buildings and other works (including public works, income, &c.).	
					Office establishment, including salaries, &c.	Collection of municipal taxes including octroi (establishment, salaries, &c.), books, paper, stationery, &c., repair to outposts, &c.).	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, &c.).	Police (establishment, purchase of clothing, equipment, &c.), repairs to outposts, &c.).				
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BURDWAN DIVISION.													
...	1	Burdwan ...	2,368	2,84,076	4,386	938	.....	1,593	.....	60	823
...	2	Midnapore ...	890	27,907	801	768	.....	.....	.....	.....	744
...	3	Hoochly and Chinsurah ...	10,800	43,851	3,325	1,633	.....	2,851	.....	.....	1,880
		Bongaon ...	7,245	42,008	2,705	1,728	.....	1,634	.....	280	389
		Uttarpara ...	1,630	0,885	1,683	178	.....	808	.....	.....	.....
		Total ...	22,735	91,744	9,099	3,634	.....	4,885	.....	230	3,179
...	6	Howrah ...	2,973	2,46,960	17,708	5,352	5,582	81,940	33,030	.....	.....
		Divisional Total ...	31,776	6,19,403	39,788	10,000	9,362	38,454	33,030	290	2,748		
PRESIDENCY DIVISION.													
...	7	Suburban ...	68,251	4,90,876	37,404	11,094	42,558	32,056	72,000	1,309	2,000		
...	8	Krishnagpur ...	5,936	23,330	1,028	1,147	.....	.....	.....	387	884
...	9	Banipur ...	4,772	22,000	2,041	1,035	.....	.....	.....	.....	54
...	10	Banshat ...	830	0,856	603	452	.....	.....	.....	.....	.....
		Total ...	10,592	52,975	4,172	2,604	.....	.....	.....	387	028
...	11	Jessore ...	6,359	17,070	1,297	.....	.....	1,122	.....	.....	.....
		Divisional Total ...	1,05,202	5,61,821	45,813	14,546	42,558	33,778	72,000	1,696	3,984		
RAJSHAHY DIVISION.													
...	12	Rampore Basulah ...	2,550	19,000	1,501	1,708	136	636	.....	.....	.....
...	13	Darjeeling ...	2,400	1,23,100	7,507	965	.....	079	.....	.....	34,080
		Divisional Total ...	5,016	1,42,100	9,008	2,608	136	1,015	.....	.....	34,080
DACCA DIVISION.													
...	14	Dacca ...	32,063	1,35,913	6,820	6,254	.....	1,040	.....	.....	.....
...	15	Narsingganj ...	10,518	20,168	801	807	.....	4,380	.....	.....	733
		Divisional Total ...	42,579	1,56,071	7,130	7,131	.....	6,320	.....	.....	733
CHITTAGONG DIVISION.													
...	16	Chittagong Town ...	2,004	41,244	1,068	2,113	.....	.....	.....	.....	447
...	17	Comilla ...	8,575	12,654	1,000	502	.....	.....	.....	.....	550
		Divisional Total ...	10,003	56,777	2,068	2,604	.....	.....	.....	.....	997
PATNA DIVISION.													
...	18	Patna ...	86,330	1,11,471	5,728	5,618	.....	5,004	.....	.....	208
...	19	Gya ...	16,290	50,710	3,809	2,131	.....	4,329	.....	63	6,294
...	20	Arrah ...	1,921	21,380	1,740	.....	.....	3,070	.....	.....	679
...	21	Moutherpore ...	6,893	32,966	4,217	1,230	.....	1,195	.....	.....	540
...	22	Darbhanga ...	15,209	25,610	2,761	1,700	0	1,616	.....	.....	25
...	23	Ohpara ...	5,092	30,730	908	870	.....	946	.....	.....	660
		Divisional Total ...	90,635	2,51,287	19,233	11,684	0	15,308	.....	63	5,543	
BHAGULPORE DIVISION.													
...	24	Monghyr ...	7,245	23,016	2,013	1,656	.....	585	.....	320	1,303
...	25	Bhagulpore ...	40,030	85,780	1,671	2,677	.....	.....	.....	.....	1,066
...	26	Purneah ...	3,191	17,800	1,413	070	.....	.....	.....	.....	218
		Divisional Total ...	87,076	1,27,594	5,097	4,303	.....	585	.....	320	3,068
URRINA DIVISION.													
...	27	Pooree ...	12,801	16,875	768	1,000	.....	1,124	.....	.....	.....
		GRAND TOTAL ...	3,65,134	10,74,988	1,13,267	56,383	46,397	97,130	1,04,000	2,325	67,076		

Municipalities in Bengal during the year 1903-04.

PUBLIC HEALTH										
a	d	e	f	g	h	i			j	
Expenditure, Rs. & p.	Maintenance of medical institutions (dispensaries, hospitals, medicines &c.)	Vaccination (establishment)	Water works (establishment repairs)	Road works (establishment repairs of water-carts &c.)	Road cleaning (establishment repairs of water-carts &c.)	CONSERVANCY.			Drainage works (establishment repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60	8,089	108	1 00 716	1 451	5 408	10,135	3	.....	67	
	4 795	129	8	38	1 809	10,474	.....	.....	164	
	1 900	2 10	715	905	505	14,535	.....	.....	1,108	
		120	71	19	78	6,984	.....	.....	1,006	
	1 200	4 18	715	2 026	1 706	3,041	.....	.....	2,208	
	3 785	745		9 474	6 540	72,777	201	.....	605	
65	15 468	1 467	1 91 454	14 977	10 112	1 10,587	204	.....	3,580	
	5 707	2 715		17 904	55 814	1 02,075	1,189	2,782	5,075	
72	2 500	10	.....	822	1 775	2,141	.....	.....	1,538	
	510	5	.....	385	7	2,518	.....	.....	1,087	
72	1 500	10	8 154	8 8	2 10	4,600	.....	.....	2,345	
408	2 511	97	188		201	3,825	.....	.....	1,150	
48	11 731	.....	5 372	15 522	37 140	1 11,287	1,189	2,782	6,470	
	2 100	.....	604	1 165	9 731	.....	.....	.....	601	
	2 111	144	10 141		7 551	9,416	.....	.....	8,041	
	4 11	516	11 075	1 108	11 284	3,416	.....	.....	6,842	
.....	14,125	360	26,810	1,235	12,882	20,824	.....	.....	2,240	
.....	1,300	48	.....	240	.....	7,345	.....	.....	.....
.....	15,454	400	26,810	1,573	12,882	37,819	.....	.....	2,549	
	1747	120		101	.....	5,772	.....	.....	1,306	
71	.....	50	.....	0	500	0,031	.....	.....	.....
74	5 5 3	185	68	4 5	599	12,408	.....	.....	1,306	
	225	10 634	709	.....	.....	25,730	.....	.....	7,702	
226	5 87	170		1 171	.....	12,068	.....	.....	4,600	
176	1 754	171		37	0,001	.....	.....	.....	.....
221	8 014	123		1 00	670	5,030	.....	.....	218	
401		01		1 970	647	0,448	.....	.....	234	
78	4 230	210		1 19	.....	7,530	.....	.....	.....
5 010	2 177	1 19 0		15 170	7,230	57,407	.....	.....	12,908	
	1 727	5 445	384	700	.....	3,344	.....	.....	865	
210	2 808	53	5 402		.....	14,156	.....	.....	5,000	
81	1 248	1 0		23	970	804	.....	.....	2,480	
1,618	9 497	506	3 108	28	3,820	21,704	.....	.....	6,953	
	1,295	80			.....	9,008	.....	.....	2,008	
6,457	68,446	7 197	2 36 049	60 121	68,808	2,74,117	1,363	2,782	45,079	

REMARKS.

Form No. II.—Statement showing the Expenditure of Revenue

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to Local or Provincial Funds.
			Markets and slaughter-houses (establishment, contingent, etc.).	Public gardens (establishment, purchase of seeds, repair of paths, etc.).		Public works.					
						Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	
											Other charges (printing, awards, &c.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Pp.	
BURDWAN DIVISION.											
	1	Burdwan	60	4,018	300	8,049	680	354	1,357		
	2	Midnapore	583	405	6,178				810	287	
Hooghly	3	Hooghly and Chinsurah	823	780	7,097	254	614		309		
	4	Banarpore	2,811	780	8,300		612		190		
	5	Uttarpara	187		980						
		Total	2,811	1,770	780	14,797	254	926	589		
	6	Bowrah	437	1,707	5,758	43,101	2,105				
		Divisional Total	2,648	80	8,988	7,843	72,119	2,339	1,645	354	2,376
PRESIDENCY DIVISION.											
Calcutta	7	Suburban	400	3,000	20,208	70,806			5,080		
	8	Krishnagar	313		1,891	6,676			108	344	
	9	Manikpur		4,000	427	4,463			390	190	
Dacca	10	Raimgat		300	80	1,002					
		Total	813	4,300	1,998	12,145			829	640	
	11	Jessore	80	120	891	2,340			140	165	
		Divisional Total	793	7,479	31,827	84,208			6,618	280	
RAJSHAHY DIVISION.											
Rangpur	12	Rampore Baulak.		180	600	8,838	261		227	278	
	13	Darjeeling	180	600	6,008	10,632			972	658	
		Divisional Total	180	780	7,608	18,470	261		900	1,129	
DACCA DIVISION.											
Dacca	14	Dacca	12	644	600	4,422	11,294	1,440	300	685	800
	15	Narsingunge			850	720	5,368	2,717		146	
		Divisional Total	12	644	1,450	5,140	16,662	4,157	300	831	800
CHITTAGONG DIVISION.											
Chittagong	16	Chittagong Town	441	8,308	1,344	16,419			463		
	17	Comilla			414	2,773			788	180	
		Divisional Total	441	8,308	1,758	19,192			403	180	
PATNA DIVISION.											
Patna	18	Patna	1,274	1,638	1,889	33,944			3,140		
	19	Gya		400		5,480			2,380		
Arrah	20	Arrah			780	2,971	3,067		191		
	21	Mousterpore		971	780	10,855			588		
Durbhanga	22	Durbhanga	67	819	1,422	5,023	901		1,225	209	
	23	Chupra		1,223	897	4,886	654		210		
		Divisional Total	67	1,574	5,111	57,044	61,660	6,612	7,085	509	
BHAGALPORE DIVISION.											
Monghyr	24	Monghyr	144	558	2,988	1,696	5,720	158	312	800	408
	25	Bhagalpore		523	645	1,654	18,180			649	101
Purneah	26	Purneah	1	66	2,383	5,594			81	198	
		Divisional Total	145	1,779	3,709	6,748	26,470	156	813	1,400	1,407
UNISSA DIVISION.											
Pooree	27	Pooree		16		854	5,623	3,000	300	195	
		GRAND TOTAL	8,083	4,905	20,896	68,468	210,927	12,281	2,207	1,547	4,065

Municipalities in Bengal during the year 1883-84.

12					13	14	15		
DEPT.					BALANCE AT CLOSE OF YEAR.				
Trans- actions during the year.	Interest—		Deposits (relates attached, contracture etc.).	Advance (on account of department work, etc.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.
	On account of last year.	On account of current year.							
Re.	Re.	Re.	Re.	Re.	Re.	Re.	Re.	Re.	Re.
2,001		3,320	861		2,377	2,45,083	1,740	9,038	10,781
					108	28,477		320	330
			654		1,811	40,490	870	18,744	19,623
					14,034	20,451		9,822	9,822
					908	0,018		1,307	1,307
			654		10,451	86,567	870	30,038	30,913
					8,378	2,44,327	1,020	3,512	4,338
3,001		5,320	1,008		25,313	6,05,034	5,545	42,900	48,445
			4,645	5,293	0,004	5,00,400	7,500	62,218	69,718
				105	1,392	22,547		2,982	2,982
					251	17,308		10,290	10,290
					400	6,525		2,184	2,184
			105	1,063	48,092			15,475	15,475
				3,585	17,455	4,789	2,086	6,874	6,874
		4,945	4,998	14,402	5,74,950	12,250	70,778	98,027	98,027
				068	18,833		2,813	2,813	
4,919		4,582			7,161	1,00,828		17,494	17,494
4,919		4,582			7,828	1,26,749		20,507	20,507
					3,000	1,84,811		43,154	45,154
					857	20,333		5,943	5,443
					4,647	1,51,144		44,507	48,897
					860	37,817		5,520	5,880
					00	10,455	7,000	654	7,654
					1,040	14,273	7,000	6,174	15,174
			9,380	8,502	5,745	1,30,478	18,473	14,800	37,223
				10,207	1,833	50,500		10,400	16,400
610	05				583	21,554		1,767	1,767
					1,284	25,000		6,848	4,853
310		5			235	20,440		10,830	10,830
					6,409	30,724		8,917	8,917
830	08	2	9,290	15,770	14,387	3,03,761	18,473	56,098	77,171
					1,330	38,309		3,764	5,764
8,000	225			436	330	62,224	200	70,045	80,135
				295	37	17,801		3,368	3,368
8,000	225			721	1,003	1,08,014	300	86,002	86,325
					508	25,038		6,030	6,530
31,340	260	7,994	10,030	23,313	70,440	19,48,650	41,607	3,40,340	5,90,050

Form No. II.—Statement showing the ...

1	2	3	4	5	6	7	8	9	10		
WARD DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Polling and other works (sanitation, lighting, &c.).
					Office establishment, inspection, houses, &c.	Collection of municipal taxes (including cesses for drainage, water, &c.)	Fire (establishment, purchase of fire-arms, &c.)	Lighting (establishment, purchase of lamps, &c.)	Police (establishment, purchase of clothing, horses, &c.)		
BURDWAN DIVISION.	1	Duina ...	1,828	9,554	988	730		754			
	2	Purwa ...	481	9,895	412	461					
	3	Damhat ...	761	4,305	328	361					
	4	Banquango ...	5,131	8,933	470	564		328			
		Total ...	6,100	26,666	1,410	2,166		1,077			
	5	Bankora ...	2,224	8,394	953	175	200	317			
	6	Bahanspore ...	254	4,549	438	304					
		Total ...	2,478	12,790	1,398	479	200	317			
	7	Boory ...	2,442	8,233	346	451	3	177			
	8	Tumlook ...	4,466	9,044	925	236		94		1	121
	9	Ghatial ...	5,907	5,543	136	244		112			260
	10	Chanderkoma ...	2,176	4,181	113	232					
	11	Banjibanspore ...	3,327	5,908	327	247					
	12	Khirsai ...	1,371	2,927	63	130					
		Total ...	16,130	21,147	656	1,191		136		1	321
	13	Bangoria ...	1,792	3,505	274	298					
	14	Boldyality ...	2,434	10,068	1,179	498		386		60	139
15	Bhudramur ...	3,255	6,760	831	523	35	610		30	134	
16	Kotung ...	1,040	2,162	399	298						
	Total ...	7,520	27,596	3,146	1,397	35	1,446		186	333	
	Divisional Total ...	55,839	1,01,073	7,617	6,808	335	3,178		137	5,019	
PRESIDENCY DIVISION.	18	Barenagore ...	4,806	10,568	1,318	1,723					66
	19	South Suburban ...	2,070	30,208	2,910						
	20	Rajpore ...	1,363	4,405	480	519					
	21	Barrpore ...	1,197	4,163	455	181					
	22	Jayramore ...	4,394	5,115	73	854					600
	23	South Dum-Dum ...	3,601	5,873	872	680					
	24	North ditto ...	3,478	4,396	263	637					
	25	North Barrackpore ...	18,446	15,406	356	1,213					
	26	North ditto ...	7,310	9,921	290	1,003					
	27	Barnat ...	7,267	10,654	140	837					
	28	Valhati ...	6,008	12,410	382	1,013					
	29	Hausliant ...	2,300	6,131	408	430		33			300
	30	Taki ...	1,129	2,383	192	392					110
	31	Guduria ...	1,677	6,319	721	760					446
	32	Goverdanga ...	812	4,014	230	672					115
		Total ...	48,828	1,39,023	5,551	12,994		82			1,886
	33	Naddea ...	2,924	6,423	255	470					
34	Kocchites ...	644	5,230	390	517						
35	Commonality ...	767	5,143	214	836						
36	Mohorepore ...	273	3,275	166	814					80	
37	Birnsagore ...	543	2,926	147	420					80	
	Total ...	4,951	19,008	900	5,786						
38	Mohorepore ...	470	2,590	494							
39	Kotechanspore ...	5,112	2,196	230	507					500	
	Total ...	2,522	4,702	724	307					500	
40	Rathkhim ...	1,471	4,908	136	763					70	
41	Ohanduria ...	274	1,309	81	611					150	
42	Dehatia ...	315	1,463	53	477					96	
	Total ...	3,460	6,740	540	1,851					275	
43	Berhampore ...	13,468	24,744	1,087	1,592		1,672				
44	Laliga ...	11,087	33,350	1,130	1,754		1,168				
45	Jungpore ...	1,863	8,918	333	411				55		
46	Kandi ...	878	7,169	301	360					700	
	Total ...	27,296	76,167	2,541	4,117		2,838		55	186	
	Divisional Total ...	84,960	2,45,550	10,223	21,906		2,870		55	2,000	
RAJSHAHY DIVISION.	47	Dinagore ...	17,727	20,540	808	597			6		5,510
	48	Natore ...	8,510	7,087	896	618				127	128
	49	Pabna ...	2,161	9,309		1,239					425
	50	Serajungango ...	4,267	15,026	469	885					
	Total ...	6,418	21,966	686	2,114						

PUBLIC HEALTH.										
a	d	e	f	g	h	i			j	
Reins (to market, disposable, &c.).	Maintenance of medical establishments, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, carts, repairs, &c.).	Road cleaning (establishment, carts, repairs, &c.).	CONSPIRACY.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	1,000	70	.....	206	194	1,000	.....	.....	525
.....	1,069	16	.....	18	.....	962	.....	.....	307
.....	.....	30	640	294	.....	598	.....	.....	423
.....	8,101	141	840	605	194	1,116	.....	.....	66
.....	1,511	95	140	.....	.....	563	.....	.....	1,411
80	853	65	38	.....	945	.....	.....	.....	1,131
.....	.....	.....	.....	.....	945	.....	.....	.....	163
80	2,344	100	178	.....	1,301	162	.....	.....	1,296
.....	1,152	47	221	47	.....	1,000	.....	.....	329
80	748	20	.....	30	.....	190	.....	.....	108
.....	781	.....	.....	.....	.....	213	.....	.....	.....
.....	704	.....	.....	.....	.....	6	.....	.....	.....
.....	705	.....	.....	.....	.....	130	.....	.....	.....
.....	859	.....	.....	.....	.....	34	.....	.....	.....
80	5,034	20	.....	20	.....	600	.....	.....	108
.....	195	52	.....	.....	.....	479	.....	.....	262
.....	722	47	.....	254	304	3,130	.....	.....	.....
.....	178	80	.....	.....	.....	1,395	.....	.....	.....
11	.....	56	.....	.....	.....	1,162	.....	.....	.....
.....	
11	1,009	100	.....	294	609	0,168	.....	.....	302
.....	265	.....	.....	.....	222	1,190	.....	.....	100
.....	
130	11,846	867	900	988	8,828	12,888	.....	.....	3,410
.....	
80	.....	90	.....	.....	.....	2,362	.....	.....	900
.....	2,221	102	.....	.....	.....	373	.....	.....	3,000
.....	1,110	47	.....	.....	.....	1,530	.....	.....	1,0
.....	832	36	438	.....	.....	256	.....	.....	280
.....	.....	.....	.....	.....	.....	178	.....	.....	1,10
.....	.....	37	.....	.....	.....	.....	.....	.....	201
.....	482	26	.....	.....	.....	.....	.....	.....	.....
.....	600	59	.....	.....	.....	8,460	.....	.....	608
.....	874	60	.....	.....	.....	1,140	.....	.....	824
.....	650	26	.....	.....	.....	2,515	.....	.....	648
146	1,047	69	22	.....	.....	762	.....	.....	679
.....	1,244	65	.....	.....	.....	.....	.....	.....	293
.....	322	.....	1,000	.....	.....	18	.....	.....	60
.....	312	.....	.....	.....	.....	628	.....	.....	300
.....	625	.....	.....	.....	.....	601	.....	.....	300
.....	
214	0,100	711	1,460	.....	.....	13,007	.....	.....	6,930
.....	
.....	.....	45	.....	1	158	15	.....	.....	108
.....	.....	21	.....	.....	725	.....	.....	.....	345
.....	.....	18	5	.....	.....	.....	.....	.....	12
.....	.....	54	500	.....	202	.....	.....	.....	850
.....	1,921	208	.....	3	1,233	125	.....	.....	638
.....	
.....	.....	.....	1,200	.....	30	.....	.....	.....	.....

REMARKS:

2000

RAJSHANKER DIVISION.

Public Accounts in Bengal during the year 1883-84.

12					13	14	15			REMARKS.			
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.						
Loans, repayments paid during the year.	Interest—		Deposits (including attached, contracts, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.				
	On account of last year.	On account of current year.											
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
.....	578	.....	888	10,866	300	183	482			
.....	54	94	6,114	.....	101	181				
.....	3,574	870	8,780	.....	1,842	1,042				
.....	87	.....	.....	5,502	5,502				
.....	872	.....	1,189	29,348	300	7,159	7,459			
.....	827	8,404	.....	2,454	2,454				
.....	208	3,941	.....	822	822				
.....	853	11,045	.....	3,305	3,305				
.....	55	4,131	.....	3,628	3,628				
.....	298	6,110	.....	2,491	2,491				
.....	392	6,009	3,000	2,405	2,405				
.....	298	3,823	1,000	1,808	1,808				
.....	158	8,751	1,500	1,438	1,438				
.....	179	1,830	.....	1,963	1,963				
.....	1,104	20,554	5,500	10,613	10,613				
.....	49	4,610	.....	737	737				
.....	760	.....	848	11,388	867	5,783	6,130			
.....	383	6,687	.....	2,848	2,368				
.....	81	2,768	9	760	769				
.....	700	.....	819	25,421	378	9,618	9,994			
298	163	4,646	.....	875	875				
298	1,128	.....	3,668	65,740	6,170	24,000	41,178			
.....				
.....	1,158	23,088	.....	1,141	1,141				
.....	900	50	271	29,840	1,944	1,031	2,865				
.....	303	6,963	.....	1,023	1,023				
.....	160	5,187	.....	823	228				
.....	387	3,462	.....	5,780	5,780				
.....	137	4,351	50	4,303	4,353				
.....	110	.....	177	4,681	.....	2,965	2,965			
.....	217	18,478	.....	4,464	4,464				
.....	165	16,095	.....	277	377				
.....	387	7,723	.....	9,046	9,046				
.....	708	16,347	.....	4,304	4,304				
.....	849	7,994	.....	1,137	1,137				
.....	86	3,365	.....	190	190				
.....	170	6,187	.....	440	440				
.....	98	3,767	.....	1,059	1,059				
.....	1,860	50	4,461	1,61,419	1,594	24,001	26,965				
.....	927	9,630	.....	2,910	2,910				
.....	80	3,902	.....	2,021	2,021				
.....	303	2,850	.....	1,490	1,490				
.....	302	3,027	.....	121	121				
.....	270	2,705	.....	607	607				
.....	1,728	15,980	.....	7,170	7,170				
.....	121	2,810	2	401	400				
.....	130	3,812	.....	1,065	1,065				
.....	260	5,735	2	1,460	1,601				
.....	85	3,479	.....	2,054	2,054				
.....	184	3,786	.....	405	405				
.....	29	1,085	.....	108	108				
.....	294	8,808	.....	2,654	2,654				
.....	681	27,461	.....	10,771	10,771				
.....	675	25,924	.....	20,489	20,489				
.....	273	10,290	.....	441	441				
.....	9,085	.....	1,120	1,120				
.....	1,542	68,000	.....	22,831	22,831				
.....	1,380	50	8,365	2,46,914	1,800	78,254	80,150				
.....				
.....	446	20,619	.....	17,785	17,785				
.....	602	10,388	.....	3,124	3,124				
2,071	190	9,398	.....	2,188	2,188				
2,071	5,927	15,916	.....	2,008	2,008				
2,071	3,297	33,217	.....	5,106	5,106				

FORM NO. II.—Statement showing the Expenditure of Rs.

1	2	3	4	5	6	7	8	9	10		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (erection of buildings, houses, latrines, &c.).
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (excluding octroi on boats, paper, money &c. repair to out-post &c.).	Fire (establishment, purchase of fire engine, buckets, repairs, &c.)	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, horses, &c., repairs to out post, &c.).		
RAJSHAHY DIVISION—continued.											
	81	Borna ...	1,425	6,040	322	399	15	395	54		
	82	Sherpore ...	2,130	2,904	399	210	125	125	125		
		Total ...	3,555	8,944	721	609	140	520	279		
	83	Rungpore ...	423	14,983	1,707	648	152	152	152		
	84	Kurseong ...	3,313	5,928	204	336	15	15	15		
		Divisional Total ...	80,982	88,465	4,271	5,322	15	575	6	187	
DACCA DIVISION.											
	85	Furzedpore ...	3,580	6,039	318	1,100	31	31	31		
	86	Gomindo ...	1,000	3,324	107	256	125	125	125		
	87	Madaripore ...	480	6,035	300	432	125	125	125		
		Total ...	5,072	16,398	688	1,788	81	381	281		
	88	Burrial ...	1,054	12,329	322	741	787	787	787	177	
	89	Nulchil ...	2,061	1,735	63	310	310	310	310	90	
	90	Jharkhaty ...	390	1,810	65	325	325	325	325	307	
		Total ...	4,315	15,923	379	1,396	1,402	1,402	1,402	590	
	91	Nasirabad ...	1,001	10,558	490	1,139	1,139	1,139	1,139	330	
	92	Muktigacha ...	3,108	3,105	294	386	386	386	386	386	
	93	Jamulpore ...	1,008	5,515	80	314	314	314	314	30	
	94	Rupore ...	1,200	4,252	802	802	802	802	802	35	
	95	Kishoregunge ...	1,081	3,034	275	399	399	399	399	39	
	96	Banipur ...	613	1,352	100	198	198	198	198	198	
		Total ...	8,270	29,018	1,176	3,795	3,795	3,795	3,795	547	
		Divisional Total ...	18,463	61,530	2,245	6,573	1,132	1,132	1,132	756	
CHITTAGONG DIVISION.											
	97	Cox's Bazar ...	943	2,334	00	240	240	240	240	25	
	98	Brahmanbarah ...	950	2,532	327	375	143	143	143	143	
	99	Naokhali ...	1,430	4,819	110	378	378	378	378	378	
		Divisional Total ...	3,323	11,685	387	1,007	761	761	761	25	
PATNA DIVISION.											
	70	Barh ...	3,014	6,372	721	827	827	827	827	827	
	71	Behar ...	3,973	16,408	784	244	244	244	244	244	
		Total ...	7,987	22,780	1,505	1,071	1,071	1,071	1,071	890	
	72	Jamshilpore ...	1,016	1,030	347	323	323	323	323	323	
	73	Bazar ...	1,300	6,000	701	630	630	630	630	630	
	74	Domeran ...	877	5,429	301	602	602	602	602	602	
	75	Masera ...	1,001	14,902	274	815	815	815	815	815	
	76	Shalman ...	1,000	3,201	110	378	378	378	378	378	
		Total ...	6,195	30,762	1,234	2,667	2,667	2,667	2,667	2,667	
	77	Hajipur ...	712	6,001	309	305	305	305	305	305	
	78	Lalau ...	350	2,709	236	345	345	345	345	345	
	79	Shalman ...	603	4,000	200	200	200	200	200	200	
		Total ...	1,665	12,710	745	850	850	850	850	850	
	80	Rosera ...	400	5,700	337	430	430	430	430	430	
	81	Madhubani ...	3,208	8,710	404	337	337	337	337	337	
		Total ...	3,748	14,410	741	767	767	767	767	767	
	82	Bilwangan ...	6,009	10,711	800	911	911	911	911	911	
	83	Sewan ...	3,469	6,076	612	497	497	497	497	497	
		Total ...	9,478	16,787	1,412	1,408	1,408	1,408	1,408	1,408	
	84	Motihari ...	1,878	6,843	270	610	610	610	610	610	
	85	Bethal ...	5,915	9,444	480	661	661	661	661	661	
		Total ...	7,793	16,287	750	1,271	1,271	1,271	1,271	1,271	
		Divisional Total ...	35,354	1,31,308	8,406	9,006	9,006	9,006	9,006	9,006	

Expenditure during the year 1883-84—continued.

PUBLIC HEALTH.									
e	d	c	f	g	h	i			j
Repairs (to market, dispensary, &c.)	Maintenance of medical institutions (purchase of medicines, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road watering (establishment, purchase of water carts, repairs, &c.)	Road cleaning (establishment, purchase and repair of dust-bins, &c.)	Concomerancy.			Disbursements (establishment, purchase, &c.)
						Establishment, repairs, purchase of land for burying, night-soil, &c.	Refunds, &c., of fines or over-allocations.	Remissions of com.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
540	9	321	853	280	196				62
540	3		69	322	376				132
790	12	321	601	888	671				197
2,958	164			673	1,306				4,123
226	808	15	468		1,463				
306	10,712	235	2,660	1,856	2,230	1,090			5,531
61	1,204		45			1,338			78
114	199		804		883	808			8
205	354				83	818			511
	1,744		518		690	3,120			507
	1,310	36		66	653	2,826	100		405
					202	28			15
					90				9
	1,316	36		68	804	2,264	100		480
	735			9		2,672			625
		4		87	142	1,306			10
	185		100	113		103			45
	171		130		354				
	606				50				
	188								
	1,355	4	250	209	456	4,052			680
305	4,359	40	599	274	1,780	9,520	100		1,773
176	165					225			5
	410	70	138			1,093			420
	1,306	73	60	304	198	137			161
170	1,481	145	195	304	192	1,470			655
100	2,026	51		51		407			109
109	2,475	96			1,491	3,545			
302	4,031	147		51	1,621	3,346			160
50	618	80	47			107			40
	307	115		225		1,318			808
	36		10			1,008			535
	2,008	120				1,799			185
						546			
36	4,617	206	57	236		4,504			1,303
53	1,279	45		194		417			4
	125	26		104		385			
	1,271	30				133			1,008
33	2,775	137		308		595			1,012
	645	80	39	120		496			21
3,009	597	55	77	62	1,540	1,642	9		25
3,800	1,208	103	110	183	1,540	1,928	9		43
51	1,808	102	10	703	1,335				1,425
60	1,186	100	95			640			
51	2,458	262	105	703	1,535	640			4,426
	2,117	55		131		707			38
	2,713	28				601			1,030
	4,880	137		121		1,738			1,068
3,793	29,663	1,079	270	1,868	4,680	13,111	9		5,020

REMARKS.

FORM No. II.—Statement showing the Expenditure of

NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONSERVATION.							Contribution to Local or Provincial Funds.	
			A			B								
			Other measures			Public Works.						Survey of land.		Other charges (rent or interest on assets, &c.)
			Markets and houses (sanitation, &c.)	Public gardens (sanitation, &c.)		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
RAJSHAHY DIVISION—continued.														
51	Boera	.....	.....	235	.....	2,078	.....	308	.....	100	.....	80
52	Sherepore	.....	.....	474	.....	2,154	.....	191	.....	.....	.....	.....
	Total	.....	.....	709	.....	4,232	.....	186	.....	308	.....	80
53	Rangpore	.....	.....	350	.....	1,445	.....	516	.....	.....	.....	143
54	Kurseong	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	67
	Divisional Total	.....	.....	350	1,357	1,463	16,965	651	1,443	1,146	1,105	724
Dacca Division.														
55	Furaidpore	.....	.....	1,206	.....	300	.....	.....	.....	.....	.....	90
56	Gostindoo	.....	15	115	.....	970	.....	.....	.....	.....	.....	7
57	Madgripore	.....	.....	2,200	.....	1,475	.....	.....	.....	.....	.....	60
	Total	.....	15	3,511	.....	2,985	.....	.....	.....	.....	113	.....	
58	Burial	.....	.....	75	.....	896	.....	1,122	.....	.....	.....	60
59	Nulchiti	.....	.....	60	.....	906	.....	.....	.....	.....	.....	19
60	Jhalakity	.....	.....	60	.....	867	.....	.....	.....	.....	.....	80
	Total	.....	.....	195	.....	300	4,336	1,122	.....	.....	100	.....	
61	Nusrabad	.....	.....	84	.....	2,437	.....	.....	.....	.....	.....	50
62	Muktapasha	.....	.....	609	.....	2,703	.....	.....	.....	.....	.....	80
63	Jamshpore	.....	.....	130	1,034	2,313	.....	.....	.....	.....	.....	351
64	Rangpore	.....	.....	1	960	2,042	.....	.....	.....	.....	.....	85
65	Kishoregonj	.....	.....	145	321	1,306	.....	.....	.....	.....	.....	30
66	Baizipore	.....	.....	77	77	703	.....	.....	.....	.....	.....	20
	Total	.....	.....	246	2,400	11,790	.....	.....	.....	.....	877	.....	
	Divisional Total	.....	.....	361	6,318	300	10,217	.....	1,122	.....	500	.....	
CHITTAGONG DIVISION.														
67	Cox's Bazar	.....	.....	310	.....	744	.....	108	.....	.....	.....	53
68	Brakmanbarah	.....	.....	30	.....	663	.....	.....	.....	.....	.....	100
69	Noskhally	.....	.....	50	.....	637	.....	.....	.....	.....	.....	64
	Divisional Total	.....	.....	405	.....	694	1,946	108	.....	.....	323	.....	
PATNA DIVISION														
70	Barh	.....	.....	297	.....	1,480	.....	.....	.....	.....	.....	68
71	Behar	.....	.....	1,900	.....	3,390	.....	237	.....	.....	.....	803
	Total	.....	.....	1,837	.....	4,384	.....	237	.....	.....	.....	61
72	Jungpore	.....	.....	.....	.....	272	.....	.....	.....	.....	.....	.....
73	Ruzar	.....	.....	378	.....	140	.....	55	1,700	.....	.....	176
74	Domnan	.....	.....	50	.....	1,777	.....	.....	.....	.....	.....	18
75	Nasrman	.....	.....	1,640	.....	3,770	.....	.....	.....	.....	.....	54
76	Bhabuab	.....	.....	173	.....	518	.....	596	.....	.....	.....	.....
	Total	.....	.....	2,098	.....	5,276	.....	641	1,700	.....	.....	232
77	Hajipur	.....	.....	174	.....	164	.....	115	.....	.....	.....	311
78	Lakshme	.....	.....	204	.....	52	.....	402	.....	.....	.....	168
79	Sitamarhi	.....	.....	.....	.....	516	.....	.....	.....	.....	.....	135
	Total	.....	.....	622	.....	206	1,967	707	.....	.....	.....	515
80	Brown	.....	.....	150	.....	160	.....	.....	.....	.....	.....	164
81	Madhubani	.....	.....	276	.....	.....	.....	.....	.....	.....	.....	130
	Total	.....	.....	662	.....	487	160	.....	.....	.....	.....	274
82	Rivirungo	.....	.....	4,061	.....	.....	.....	1,361	.....	.....	.....	273
83	Nawan	.....	.....	400	.....	270	.....	1,671	.....	.....	.....	19
	Total	.....	.....	5,161	.....	270	1,671	.....	1,361	.....	.....	291
84	Mothari	.....	.....	84	.....	.....	.....	.....	.....	.....	.....	90
85	Bettiah	.....	.....	367	.....	180	.....	8,551	.....	.....	.....	80
	Total	.....	.....	451	.....	180	8,552	.....	.....	.....	.....	170
	Divisional Total	.....	.....	694	.....	16,406	1,866	16,556	2,278	3,838	.....	500

in Budget during the year 1883-84--continued.

13					13	14	15		
DEBT.							BALANCE AT CLOSE OF YEAR.		
1. Loans, <i>Transferred</i> during the year.	Interest.		Deposits (balance attached contrary Ac.)	Advances (on account of departmental work, &c.)	Miscellaneous.	Total expenditure	Deposits.	Actual min. bal. balance.	Total.
	On account of this year.	On account of cur- rent year.							
No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
100000	100000	100000	100000	100000	200	6,333	1,181	1,181	
100000	100000	100000	100000	100000	200	5,083	941	941	
100000	100000	100000	100000	100000	200	11,126	2,092	2,092	
1,006	100000	100000	100000	100000	120	15,303	1,048	1,048	
100000	100000	100000	100000	100000	00	6,745	8	4,388	4,396
3,978	100000	100000	100000	100000	4,104	85,710	8	53,304	53,406
					297	0,296	3,013	5,018	
					189	3,541	1,501	1,501	
					333	0,447	573	573	
					542	11,283	0,077	0,077	
				20	687	11,793	103	2,457	2,500
					24	1,560		1,560	
					35	1,490		214	214
				20	630	16,400	103	4,527	4,530
					32	8,403	3,246	3,246	
					35	5,441	1,707	1,707	
				50	117	6,362	1,150	1,150	
				175	114	4,295	1,014	1,014	
				08	3,711		1,021	1,021	
				20	1,360		306	306	
				225	366	38,591	9,334	9,334	
				20	250	1,658	103	10,036	20,041
					919	2,877	720	720	
					107	4,525	2,255	2,255	
					52	2,739	2,519	2,519	
					834	10,830	5,491	5,491	
					960	0,082	4,404	4,404	
					960	17,079	5,028	5,028	
					960	23,161	8,006	8,006	
					37	1,707	1,547	1,547	
					116	0,401	807	807	
					37	4,401	1,845	1,845	
					425	14,734	1,345	1,345	
					140	1,890	2,212	2,212	
					743	20,270	7,438	7,438	
					543	5,077	1,000	1,000	
					84	5,515	453	453	
					24	5,072	1,530	1,530	
					354	12,064	3,148	3,148	
					74	5,532	2,137	2,137	
1,700	100000	75	100000	80	507	11,536	1,451	1,451	
1,700	100000	75	100000	80	281	16,088	3,508	3,508	
					701	10,075	3,000	8,401	8,401
					363	0,125	940	940	
					1,033	21,104	8,000	8,000	
					303	4,510	8,010	8,010	
					308	10,780	2,503	2,503	
					705	15,538	0,003	0,003	
1,700	100000	75	100000	80	4,178	1,16,669	8,000	65,145	86,128

REMARKS.

Form No. II.—Statement showing Expenditure of

1	2	3	4	5	6	7	8	9	10	11
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			
					Office establishment, inspection, treasury, magistracy establishment, &c.	Collection of municipal taxes including street cleaning, water, sewer, market, books, paper, money-lenders, repair to out-post, &c., &c.	Fire (establishment, purchase of fire-engine, trucks, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of horses, arms, repairs to out-post, &c.).	Registration of births and deaths.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SHAGULPORE DIVISION.										
7	86	Jamulpore	637	15,508	888	187				680
86	87	Colgong	2,554	3,974	653	149				98
	88	English Bazar	1,439*	11,440	215	535				308
	89	Old Maidah	942*	2,955	340	324				
		Total	2,401	14,196	365	539				308
Per-	90	Droghda	4,208	5,310	315	488	109			31
91	91	Sahelganj	2,125	2,854	854	1,071	457			31
		Total	7,305	12,164	1,170	1,569	1,189	457		31
		Divisional Total	12,675	46,438	2,940	3,555	1,180	457	23	1,056
ORISSA DIVISION.										
	95	Ontak including customers	7,280	35,349	1,582	1,913	60	2,673	165	407
	96	Kendrapara	144	4,945	111	997				169
	97	Jajpore	805	2,133		808				886
		Total	7,934	43,027	1,703	3,518	60	2,673	165	1,357
	98	Balasore	1,834	9,181	620	1,363		701		325
		Divisional Total	9,768	52,208	2,323	4,881	60	3,374	165	1,512
CHOTA NAGPORE DIVISION.										
	99	Hazaribagh	1,004	8,937		1,089				1,310
	100	Chuttra	2,363	5,143	290	526			11	
		Total	3,367	14,080	580	1,545			11	50
	101	Ranchee	2,999	10,223	327	584		708		27
	102	Purnia	1,807	9,107	702	561				5,106
	103	Chybamra	1,615	2,575	225	392				
		Divisional Total	10,448	35,065	1,874	2,762		708	11	50
		GRAND TOTAL	24,500	79,908	38,000	60,119	443	10,514	480	2,118

PUBLIC HEALTH.

e.	d.	c.	f.	g.	h.	i.			j.
Repairs (to market, drainage, &c.).	Maintenance of medical institutions (dispensary, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road, water-courses (establishment, repairs, water carts, repairs, &c.).	Road, clearing (establishment, repairs, repair of drains, &c.).	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	116	177	.....	414	801	4,912	.....	.....	179
140	594	27	.....	.....	102	270	.....	.....	.....
84	1,000	24	.....	.....	.....	804	1	.....	1,201
.....	868	61	.....	.....	.....	621	.....	.....	506
84	1,088	125	.....	.....	.....	1,519	1	.....	1,797
1,006	1,218	.....	.....	15	.....	1,154	.....	.....	178
77	84	.....	.....	.....	.....	2,102	.....	.....	1,902
1,143	1,345	.....	.....	10	.....	3,520	.....	.....	2,140
1,307	3,338	829	.....	429	1,084	0,527	1	.....	4,116
.....
64	882	358	529	1,049	2,185	4,674	31	.....	3,458
107	852	.....	64	48	.....	305	.....	.....	18
.....	344	.....	.....	.....	.....	381	.....	.....	42
231	1,748	358	530	1,007	2,765	5,430	31	.....	3,514
.....	901	17	.....	150	.....	2,615	.....	.....	87
231	2,789	375	548	1,247	2,105	8,635	31	.....	3,603
.....
600	1,420	.....	50	.....	1,304	.....	.....	.....	1,747
45	481	31	.....	.....	756	478	.....	.....	677
645	1,878	31	50	.....	2,150	473	.....	.....	2,424
7	1,050	50	.....	.....	.....	3,308	.....	.....	748
578	580	.....	.....	.....	.....	1,665	.....	.....	329
50	511	.....	600	.....	.....	510	.....	.....	689
1,200	3,788	81	510	.....	2,160	5,529	.....	.....	4,017
7,586	84,215	4,274	10,246	5,297	20,000	1,02,273	141	.....	41,708

REMARKS.

FORM NO. II.—Statement showing the Expenditure

Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT		PUBLIC SAFETY			Registration of births and deaths.	Buildings and other works (including repairs and maintenance)
				Office establishment, inspection, and other expenses of establishment, &c.	Collection of municipal taxes, and other revenue, and purchase of account books, paper, money-boxes, repair to outposts, &c.	Fire (establishment purchase of fire-engines, trucks, repairs, &c.)	Licensing (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, arms, &c.)		
BURDWAN DIVISION.										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Jaipore ...	251	253	...	88	...	...	...	...	...
2	Patnashair ...	2,092	1,866	...	235	...	...	...	...	...
3	Kudalpur ...	1,169	1,967	...	66	...	...	...	...	...
4	Goumukhi ...	3,840	3,313	...	118	...	...	...	...	...
	Total ...	5,552	7,000	253	925	...	...	...	...	...
5	Mura ...	371	609	...	16	...	...	...	...	...
6	Pandorah ...	124	1,255	...	24	...	...	...	...	...
7	Jahangir ...	724	2,089	...	146	...	...	...	...	...
8	Bally ...	608	1,511	...	107	...	...	...	...	...
9	Koerung ...	100	290	...	60	...	...	...	...	...
10	Bhayanagar ...	760	3,313	...	145	...	...	...	...	...
11	Khanacol ...	382	1,557	...	110	...	...	...	...	...
	Total ...	3,179	9,803	677	1,061	...	...	...	...	...
	Divisional Total ...	10,181	16,963	830	2,046	...	...	...	...	...
PRESDENCY DIVISION.										
12	Henda ...	850	1,541	...	240	...	...	...	...	...
13	Chanda ...	478	2,858	...	138	...	...	...	...	...
14	Jaguly ...	190	693	...	50	...	...	...	...	...
	Total ...	608	3,051	196	568	...	...	...	...	...
15	Kachubore ...	350	651	...	40	...	...	...	...	...
	Divisional Total ...	1,774	5,491	364	1,054	...	...	...	...	...
RAJSHAHY DIVISION.										
16	Jalpigore ...	440	8,232	...	483	...	...	...	...	1,100
DACCA DIVISION.										
17	Manikgunge ...	1,554	4,450	...	444	...	...	...	...	...
18	Bowful ...	405	1,977	...	308	...	...	...	...	...
19	Perompore ...	116	2,719	...	414	...	...	...	...	...
20	Beckergunge ...	1,540	2,400	...	518	...	...	...	...	...
	Total ...	2,070	5,546	58	697	...	...	...	...	...
21	Tangail ...	508	4,303	...	78	...	...	...	...	...
	Divisional Total ...	4,129	15,409	568	1,836	...	...	...	...	...
PATNA DIVISION.										
22	Khagoul ...	3,487	2,718	...	312	...	...	...	...	...
23	Manair ...	1,302	1,234	...	244	...	...	...	...	...
24	Binapore Niamat ...	0,331	4,191	...	613	...	...	...	...	...
25	Mahmoodnora ...	5,075	1,902	...	18	...	...	...	...	...
26	Boykipore ...	1,961	1,220	...	73	...	...	...	...	...
27	Patna ...	2,318	2,729	...	51	...	...	...	...	...
28	Mokansah ...	7,828	3,190	...	807	...	...	...	...	...
29	Dinapore Cantonment ...	390	11,902	...	1,056	...	...	...	...	...
30	Nowada ...	3,173	1,323	...	168	...	...	...	...	...
	Total ...	33,764	33,979	168	3,196	...	...	...	...	...
31	Tikari ...	3,460	2,078	...	301	...	...	...	...	...
32	Dandnagar ...	4,773	2,013	...	336	...	...	...	...	...
33	Johannabad ...	1,119	1,503	...	60	...	...	...	...	...
34	Kowada ...	143	1,073	...	154	...	...	...	...	...
35	Humna ...	876	636	...	186	...	...	...	...	...
36	Bajwah ...	454	1,440	...	184	...	...	...	...	...
37	Sheepshah ...	672	1,127	...	804	...	...	...	...	...
38	Futailpore ...	801	417	...	128	...	...	...	...	...
39	Surungabad ...	608	918	...	320	...	...	...	...	...
40	Chra ...	709	406	...	147	...	...	...	...	...
41	Nabinagar ...	1,498	501	...	143	...	...	...	...	...
	Total ...	18,783	11,908	671	1,079	...	...	...	...	...
42	Narsingnagar ...	981	1,201	...	516	...	...	...	...	...
43	Chinnai ...	331	997	...	367	...	...	...	...	...
	Total ...	720	2,498	106	883	...	...	...	...	...
44	Mohar ...	632	1,251	...	206	...	...	...	...	...
	Divisional Total ...	80,808	49,766	889	5,982	...	...	...	...	...

Bengal during the year 1883-84.

[illegible]

REMARKS:

FORM No. II.—Statement showing the Expenditure

1	2	3	4	5	6	7	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	(a)
					Office Establishment, Inspection, Recovery Madirao's establishment, &c.	Collection of municipal taxes including octroi (establishment, purchase of equipment, books, paper, money boxes, &c.)	
					Fire (establishment, purchase of fire-arms, buckets, repairs, &c.)	Licencing (establishment, purchase of lamps, oil, repairs, &c.)	
						Police (establishment, purchase of clothing, lanterns, &c., repairs to equipment, &c.)	
						Registration of births and deaths.	
							other works
BHAGALPURA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.
	45	Khurukpore ...	87	1,409	...	351	194
	46	Kishengunge ...	1,561	3,755	31	...	...
	47	Rangunge ...	1,528	1,230	...	225	...
		Total ...	3,089	4,894	31	607	363
		Divisional Total ...	3,144	5,364	31	655	372
CHOTA NAGPUR DIVISION.							
	48	Lohardugga ...	903	1,400	86	211	...
	49	Garwah ...	1,331	2,327	...	630	...
	50	Dalougunge ...	37	2,661	...	220	...
		Total ...	2,171	5,942	86	976	...
	51	Bazoonathpore ...	1,477	1,953	69	105	...
	52	Jhalda ...	1,608	2,102	60	250	...
		Total ...	3,085	4,055	129	355	...
		Divisional Total ...	3,351	10,062	204	1,332	...
		GRAND TOTAL ...	75,745	1,12,062	3,121	14,041	12

Sanitary Unions in Bengal during the year 1888-89

PUBLIC HEALTH

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Sanitary Union, district, &c.	Maintenance of medical and sanitary establishments (including purchase of medicines &c.)	Vaccination (establishment)	Water works (establishment, year)	Reed waterworks (establishment, year)	Reed waterworks (establishment, year)	Reed waterworks (establishment, year)	Reed waterworks (establishment, year)	Reed waterworks (establishment, year)	Reed waterworks (establishment, year)
Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.	Ru.
45	8,640	300	1,01,355	2,057	5,440	13,778	5	1,478	
89	9,418	140	715	77	1,003	1,083		1,073	
11	3,250	857	715	2,316	2,413	24,647		2,764	
28	4,036	745		4,454	6,712	74,075	301	608	
.....	2,344	101	178	47	3,976	1,02		5,012	
.....	1,153	47	381	.....	.....	1,000		230	
108	20,094	2,047	1,02,437	15,903	19,423	1,25,753	204	5,876	
214	14,957	3,734	1,420	17,901	23,914	1,17,714	1,180	2,733	13,135
72	5,745	323	3,030	.....	4,274	4,744		3,455	
468	2,613	97	1,704	.....	353	3,700		1,405	
.....	802	41	50	.....	112	.....		357	
130	12,077	564	401	1,892	3,044	16,100		6,417	
330	20,211	4,253	7,309	20,015	40,790	1,41,000	1,180	12,782	23,733
30	2,100	272	1,770	1,190	5,733	1,420		1,620	
180	1,730	54	1,164	1,164	705	6,173		163	
.....	2,508	154	.....	.....	573	1,306		4,192	
.....	4,478	.....	1,318	207	.....	1,702		.....
780	.....	12	321	401	.....	371		.....
236	3,421	109	10,607	.....	7,851	10,676		5,041	
741	1,452	.....	.....	41	925	1,047		.....
1,107	16,877	651	14,025	3,002	14,426	22,157		11,073	
.....	13,434	402	50,730	1,573	12,983	30,510		3,194	
206	1,748	.....	319	.....	460	3,190	100	267	
.....	1,690	57	1,293	.....	1,293	2,354		243	
.....	1,025	4	220	210	450	4,055		843	
205	20,448	400	27,319	1,447	15,007	45,744	100	5,197	
176	8,012	191	.....	103	.....	8,997		1,314	
74	2,533	120	487	207	500	7,710		406	
.....	1,380	75	00	304	362	147		101	
250	8,451	330	447	670	701	13,075		1,901	
497	16,820	650	.....	5,694	1,021	37,011		12,780	
694	5,351	335	.....	1,171	425	14,632		6,108	
211	7,390	465	73	501	6,031	8,058		1,902	
554	7,050	257	.....	3,300	900	6,890		1,440	
8,900	1,202	101	110	2,183	2,187	8,410	0	327	
156	6,718	472	105	1,073	1,035	8,170		1,335	
.....	4,890	137	.....	131	.....	1,724		1,034	
6,336	46,733	2,476	204	13,083	12,410	32,671	0	84,787	
1,897	8,801	541	790	474	3,740	10,992		549	
260	3,304	109	2,402	.....	1,192	14,430		3,000	
81	1,646	120	206	25	978	1,731		2,590	
56	1,388	123	.....	.....	.....	1,310	1	1,707	
1,143	1,346	.....	213	15	.....	3,532		2,140	
6,156	12,438	808	3,570	493	4,908	31,964	1	10,700	
.....	1,800	50	.....	.....	.....	9,086		2,065	
381	1,740	858	.....	1,097	3,105	5,620	81	5,614	
.....	907	17	.....	180	.....	2,615		87	
281	4,543	425	880	1,347	2,168	17,131	21	5,950	
646	1,878	31	50	.....	2,150	478		2,424	
50	1,034	190	.....	.....	.....	4,730		534	
726	1,380	.....	.....	.....	.....	3,040		330	
50	261	.....	400	.....	.....	310		400	
1,442	4,300	181	610	.....	3,150	7,600		4,117	
15,988	1,78,600	11,707	2,46,636	60,718	1,15,066	4,94,830	1,884	2,783	96,780

REMARKS.

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1886.

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1884-85.

No. 1663.

FROM R. H. WILSON, Esq.,

Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Calcutta, { *Dated the 6th April* } 1886.
 { *Issued the April* }

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1884-85, together with classified statements showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. *Changes in the Corporation.*—During the year under report several changes took place in the *personnel* of the Municipal Commission. Six Commissioners appointed by Government resigned their seats. To fill up their places five gentlemen were appointed, and one seat remained vacant when the year closed. This has since been filled up.

Of the elected Commissioners four resigned during the year and four were elected.

Besides the above, 31 elected and 4 nominated Commissioners submitted their resignations in consequence of the appointment of a Commission under section 28 of Act IV (B.C.) of 1876. Of these, 29 gentlemen, who offered themselves for re-election, were again returned as Commissioners.

3. Twenty-four general meetings were held by the Commissioners during the year, of which 10 were special general meetings, 3 were quarterly, and 6 were special meetings. Of Standing Committees there were 120 meetings, and of Special Committees 22 meetings. The Town Council met 49 times, the

Water-supply Extension Committee 9 times, the Bustee and Tank Committee 20 times, the Market Committee 9 times, and the Sanitary Committee 3 times. The total number of attendances at meetings amounted to 2,116 out of 4,520, the maximum number possible.

4. *Work of the Town Council.*—The Town Council dealt with a large number of matters of varying degrees of importance. Among others were the arrangements made for the repayment of the debentures of 1864, the carrying out of miscellaneous improvements in the town, chiefly consisting of the extension and widening of roads, the steps taken to provide more commodious hackney carriages, presentation of addresses to Lord Ripon on the eve of his departure from India, and to Lord Dufferin on his arrival in Calcutta, provision of additional establishment for extending vaccination operations owing to the prevalence of small-pox, and the permanent appointment of an officer for the inspection of articles of food and drink.

5. *Municipal Loans.*—At the end of 1883-84 the total debt of the Corporation amounted to—

	Rs.
Debenture loans	80,47,900
Consolidated loan from Government	71,07,195
Total	1,51,55,095

Against the debenture loans the Commissioners had a sinking fund of the nominal value of Rs. 25,59,385. A debenture loan of Rs. 25,62,100 bearing interest at 6 per cent. fell due on the 31st December 1881, and was repaid by the Municipal Commissioners, the sinking fund being used up for this purpose. The operations for paying off the matured debentures were very successfully carried out. During the year the Commissioners borrowed Rs. 15,00,000 by debentures bearing interest at 5 per cent. for the extension of the drainage and water-works, and a temporary loan of Rs. 5,00,000, without interest, was obtained from Government.

6. *Income.*—The following statement compares the income of the municipality under the three ordinary revenue funds during 1884-85 and 1883-84 :—

<i>General Fund—</i>		1883-84.	1884 85.
		Rs.	Rs.
House-rate ... ..	...	9,72,275	9,99,552
Taxes ... ..	...	4,15,360	4,69,170
Fees ... ..	...	6,288	4,933
Fines and penalties ... ..	...	21,529	25,022
Road Department receipts ... ..	...	37,679	43,134
Street-watering do. ... ..	...	143	40
Conservancy do. ... ..	...	42,489	40,163
Municipal Railway do. ... ..	...	4,710	296
New Drainage do. ... ..	...	9,837	9,277
Night-soil Department ... ..	...	2,19,718	2,18,317
Slaughter-house receipts ... ..	...	42,389	40,395
Municipal market do. ... ..	...	1,22,368	1,27,920
Hospital and vaccination fees ... ..	...	381	1,097
Rents ... ..	...	34,958	22,534
Miscellaneous ... ..	...	17,836	13,066
Total ... ..	...	19,47,760	19,54,907
<i>Water-rate Fund—</i>			
Water-rate ... ..	...	4,09,732	4,15,440
Sale of water ... ..	...	99,283	95,755
Water-supply, miscellaneous receipts ... ..	...	3,548	2,432
Total ... ..	...	5,12,563	5,13,627
<i>Lighting-rate Fund</i>			
... ..	...	2,50,818	2,55,438
GRAND TOTAL ... ..	...	27,10,641	27,23,972

In the General Fund the receipts exceeded those of the previous year by Rs. 7,147. In the Water-rate Fund the receipts exceeded those of the previous

year by Rs. 1,064. The receipts of the Lighting-rate Fund exceeded those of the previous year by Rs. 5,120.

7. *Expenditure.*—The following table shows the expenditure of the municipality from the three ordinary revenue funds during the period under review, as compared with the actuals of the previous year :—

	1883-84.	1884-85.
	Rs.	Rs.
<i>General Fund—</i>		
Interest on loans	5,51,701	5,60,123
Contribution to Sinking Fund and repayment of loans	1,74,853	2,39,380
Establishment	2,05,290	2,07,225
Cost of collection	32,589	31,370
General expenditure	65,267	60,430
Road Department expenditure	2,45,515	2,66,995
Street-watering	53,120	52,725
Gowkhanah charges	95,780	1,18,783
Conservancy charges of the town	96,798	96,808
Municipal Railway	67,012	49,195
Drainage pumping-station	33,991	29,560
House-drainage	5,577	7,236
Salt-Water Lakes	18,919	22,764
Burning Ghât charges	526	1,837
Night-soil Department	1,38,727	1,53,209
Slaughter-house	16,931	10,331
Municipal market	25,248	24,849
Hospital and vaccination	35,098	35,417
Town Hall	5,743	21,280
Miscellaneous	98,548	2,03,444
Total	19,65,265	21,93,023
<i>Water-rate Fund—</i>		
Interest on loans	1,98,583	2,06,319
Contribution to Sinking Fund and repayment of loans	95,248	1,04,995
Establishment	83,723	86,413
Cost of collection	6,413	6,111
General expenditure	7,493	12,516
Working expenses	91,737	96,923
Charges for supply of water to shipping, &c.	16,203	16,123
Total	4,99,430	5,29,703
<i>Lighting-rate Fund—</i>		
Lighting lamps	2,34,689	2,58,237
Supervision and contingencies	4,937	5,198
Cost of collection	3,562	3,626
Cost of new lamps	820	7,354
Total	2,43,978	2,74,395
GRAND TOTAL	27,08,673	29,97,121

The expenditure from the General Fund exceeded the receipts by Rs. 2,38,116. This included Rs. 32,498, being an instalment credited to the Reserve Fund on account of 1883-84, which was not paid within that year. The expenditure from the Water-rate Fund exceeded the receipts by Rs. 16,076, and the Lighting-rate Fund had a deficit of Rs. 18,957.

8. *State of the Special Funds.*—There are certain funds not included in the above statements which are maintained for special purposes. The receipts of the *Police-rate Fund* during the year amounted to Rs. 2,85,418, and the disbursements made to the Commissioner of Police amounted to Rs. 2,83,250. Including the opening balance of the year, Rs. 24,622, there remained a sum of Rs. 26,790 in hand at the close of the year. The receipts of the

Jute Ware-house Fund amounted to Rs. 23,281; 80 per cent. of which, Rs. 18,625, was payable to the Commissioner of Police for maintenance of the fire-brigade. After meeting collection and inspection charges, there was a surplus of Rs. 1,031, which was credited to the General Fund. The receipts of the *Hackney Carriage Registration Fund* amounted to Rs. 15,384, out of which Rs. 5,707 were expended on account of establishment and other charges, leaving a surplus of Rs. 12,618. The receipts of the *Cart Registration Fund* amounted to Rs. 72,193, and the charges to Rs. 5,503, leaving a surplus of Rs. 66,690. The *Marcus Legacy Fund* had 4 per cent. Government securities to the value of Rs. 70,000 and a cash balance of Rs. 4,275. The *Chirpore Road Improvement Fund* had a balance of Rs. 11,969 at the commencement of the year. The expenditure for the acquisition of land amounted to Rs. 24,521, thus exceeding the amount at credit by Rs. 11,052, which was to be made good from the General Fund.

9. *Working of the various departments of the Municipality.*—The gross demand made by the Bill Department amounted to Rs. 22,59,683, against Rs. 21,93,045 in 1883-84. The outstanding balance on 31st March 1885 was Rs. 63,545, as compared with Rs. 67,240 in the previous year. It is stated that this outstanding balance would have been reduced to Rs. 31,968, had not bills to the amount of Rs. 31,577 been returned by the Collector and Warrant Officer a few days before the end of the last quarter of the year. Of the total demand of the year, the Collector realized 91·03 per cent., against 92·24 per cent. in the previous year. In the Warrant Department the outstandings amounted to Rs. 46,105, against Rs. 44,849 at the end of 1883-84.

10. The receipts under the head of license fees aggregated Rs. 4,85,104, as compared with Rs. 4,94,735 in the previous year, and the decrease is attributed to slackness of trade. Trade and profession licenses are shown to have yielded Rs. 2,64,183; carriage and horse licenses Rs. 99,744; trade refuse fees Rs. 36,944; hackney carriage registration fees Rs. 14,953; and cart registration fees Rs. 72,203.

11. *Law suits.*—The Corporation were engaged as plaintiffs in seven civil suits, of which two had been pending from the previous year. Three suits were decreed in favour of the Corporation, two suits were referred to arbitration, and two suits were pending when the year closed. It was stated in the report for 1883-84 that Baboo Nundo Lal Bose, owner of No. 65, Baghbazar Street, applied to the High Court, praying for the issue of a writ of *certiorari* against the Commissioners in the matter of the assessment of his house. But Mr. Justice Piggot held that the High Court had no power to issue such a writ against the Commissioners. Baboo Nundo Lal Bose preferred an appeal from that order, and the Appellate Bench held that the Commissioners had not been guided by the principle laid down in section 104 of the Calcutta Municipal Act. The order of the lower court was reversed, and the *rule nisi* for the *certiorari* against the Commissioners was made absolute. In one case the Commissioners had to defend in the Police Court a charge brought against them for causing a nuisance by filling up a tank with street refuse. The Magistrate, after making a personal inspection of the locality, dismissed the charge on the ground that the Corporation had taken the best means in their power to abate the serious danger to public health caused by the filthy tank. In the criminal courts, 16,590 persons were prosecuted for various offences, against 12,387 in 1883-84. In the License Department the fines imposed amounted to Rs. 5,188, in the Conservancy Department to Rs. 4,780, and in the Health Officer's Department to Rs. 2,321. Prosecutions under the Vaccination Act were for the first time instituted in the Police Court: the number of summons issued was 352, and the amount of fines imposed was Rs. 32 only.

12. *Meteorology of the year.*—The year 1884 was characterized by drought and abnormally high temperature in the early months; a temperature of 103·7°F. was registered about the middle of April. The rainfall was below the average, viz. 62·61 inches against 66·38, the average of the preceding 48 years. During the first four months hardly any rain fell. There was a rise in prices of food, but there was no distress in the town.

13. *Vital Statistics.*—The vital statistics of the town have been drawn up for the calendar year 1884 instead of for the official year 1884-85. This change was recommended by the Army Sanitary Commission, so that the

health statistics of Calcutta may easily be comparable with the sanitary records of other towns and countries of the civilized world. The number of births registered was 8,290 as compared with 7,434 in 1883, and 6,985 the mean of the preceding decade. The ratio of registered births per 1,000 of population was 19·1 as compared with 17·1 in 1883. The average birth-rate in England is 34·4 per mille. The registration of births was comparatively satisfactory, and showed results better than those of any year of which there is record, though it is apprehended that birth registration in Calcutta is still imperfect. Among the various races, the recorded birth-rates per mille were—

			1881.	1883.
Non-Asiatics	...	...	13·2	13·1
Mixed races	...	...	49·6	48·5
Hindoo	...	...	26·2	18·9
Mahomedans	...	...	15·9	13·6
Other classes	...	...	4·2	6·6

14. The number of deaths recorded during 1884 was 13,256 as compared with 12,325 in 1883, giving a death-rate of 30·5 per mille against 28·4. The year 1884 was exceptionally unhealthy in two respects: there was a severe outbreak of cholera in the months of March, April, and May, causing 1,616 deaths against a mean figure for the same months for the previous 14 years of 605. Small-pox also prevailed to an unusual extent, causing 478 deaths against 73 in 1883 and 17 in 1882.

15. *Appointment of a Commission under section 28, Act IV (B.C.) of 1876.*—In the beginning of July 1884 a memorial, signed by the Honourable H. S. Cunningham and 1,011 other residents of the town of Calcutta, was presented to the Lieutenant-Governor, praying that a Commission may be appointed under section 28, Act IV (B.C.) of 1876, to enquire into the sanitary condition of the town. The memorialists urged (1) that the steps taken by the Commissioners for the general sanitary improvement of the town were inadequate; (2) that the mortality of March and April 1884, especially that from cholera and small-pox, was of an abnormal and alarming character, and that there was a likelihood of the recurrence of the mortality in the succeeding year; and (3) that the Commissioners as a body were not qualified to judge of the special sanitary measures most immediately required, or to realize the responsibility under which they lay as regards the condition of the unhealthy portions of the city. This memorial was forwarded to the Commissioners, with the request that no time should be lost in preparing a comprehensive scheme for, first, the thorough sanitary improvement, and secondly, for the structural improvement of the streets of the town. To this object the Government of Bengal invited their co-operation, and proposed to appoint a Commission, of which the Chairman of the Corporation would be the President, and of which the members would be two, of their own body nominated by the Commissioners, with two medical officers, an engineer and a non-official European gentleman to be nominated by Government. It was pointed out that the duty of the Commission would be not to sit in judgment upon the proceedings of the Commissioners, but to draw up (1) for each section of the town a complete scheme for the reclamation of bustees, the filling up of tanks, the provision of water-supply, surface drainage and the like, and (2) for the whole town such a scheme of structural improvements in the way of opening up of new streets and straightening or enlarging existing streets, as might come within the limits of the probable financial resources of the Corporation. The Commissioners rejected the proposal made by Government, and the Lieutenant-Governor was therefore obliged to accede to the prayer contained in the memorial, and accordingly on the 14th August 1884 a Commission, under section 28 of Act IV (B.C.) of 1876, was appointed, consisting of—

- (1) The Sanitary Commissioner for Bengal.
- (2) A member to be appointed by the Commissioners in meeting within thirty days of the date of the Government notification, or in their default by the Lieutenant-Governor.
- (3) The Hon'ble H. Beverley of the Bengal Civil Service.

16. The members of the Commission were requested to report whether they were of opinion that the cleaning and the conservancy of the town were defective to an extent likely to be prejudicial to the health of the inhabitants of the town, or of any part thereof; and if they should be of such opinion, to specify in their report what further provision should be made for the cleaning and conservancy of the town up to the end of 1885-86, and to submit an estimate of the cost of the said further provision. The Commissioners selected as their nominee Mr. H. J. S. Cotton, of the Bengal Civil Service.

17. The Commission concluded their enquiry in the month of January last, and submitted their report on the 19th of that month.

18. The Commission, while giving the Commissioners every credit for the way in which they had controlled their finances, were of opinion that the expenditure for the cleaning and conservancy of the town had not been on a scale commensurate with its requirements. They held 58 meetings, took the evidence of a number of witnesses, who came forward to testify regarding the work of the Corporation, and visited nearly all the bustees and other insanitary parts of the town. The following is a summary of their principal recommendations :—

Under the head of *Drainage* they proposed—

- I.—That unfiltered water be laid on to as many sewer-summits as possible, with a view to the more effectual flushing of the pipe-sewers.
 - II.—That an addition of from 5 to 10 per cent. be made to the establishment for cleaning the sewers, with a view to the more frequent examination of the pipe-sewers.
 - III.—That the connection of houses and surface-drains with the sewers be pushed on more rapidly.
 - IV.—That the supervision of house drainage be improved.
 - V.—That the underground system of drainage be extended to Hastings.
 - VI.—That the drainage of Bagh Bazar be taken into early consideration.
 - VII.—That the Mahratta Ditch be obliterated.
- In regard to *Water-supply* the Commission recommended—
- VIII.—That greater economy be exercised in the use of filtered water for road watering and flushing drains and latrines.
 - IX.—That more stand-pipes be erected in bustees.
 - X.—That the extension works be pushed on as rapidly as possible.
 - XI.—That more rapid progress be made in the distribution of unfiltered water in the principal streets.
 - XII.—That foul tanks be filled as fast as possible under the present system.
 - XIII.—That foul tanks which cannot be filled be dewatered and guarded in the hot season.
 - XIV.—That section 233 of Act IV (B.C.) of 1876 be more strictly enforced.
 - XV.—That some restriction be placed on making excavations.
 - XVI.—That the Corporation obtain power to fill wells and to forbid the sinking of wells in unwholesome localities.
 - XVII.—That the river-water used at the bathing platforms be periodically analysed.
 - XVIII.—That at least 75 bathing platforms in all be constructed before the close of the year 1885-86.

As regards *Latrines* they recommended—

- XIX.—That, wherever possible, privies should have unfiltered water laid on and be connected with the sewers.
- XX.—That the public latrines be made free.
- XXI.—That separate latrines be constructed for women.
- XXII.—That zemindari latrines be connected with the sewers and with the water-supply.
- XXIII.—That more public latrines be erected.

XXIV.—That more urinals be erected.

XXV.—That the supervision in the Night-soil Department be improved.

XXVI.—That better provision be made for the removal of cowdung either through the sewers or by carts.

In respect of the *Roads and Conservancy* the Commission proposed—

XXVII.—That the roads in the north of the town be provided with side-drains.

XXVIII.—That the road scraping establishment be increased by 20 per cent.

XXIX.—That the road-sweeping establishment be increased by 20 per cent.

XXX.—That the establishment for removing horse-droppings be increased.

XXXI.—That the number of conservancy carts and cattle be increased.

XXXII.—That the railway platform accommodation for conservancy carts be increased and improved.

XXXIII.—That the rolling-stock of the railway be increased.

XXXIV.—That the supervising agency in the Roads and Conservancy Department be strengthened.

XXXV.—That all the surface conservancy be placed under an Executive Health Officer.

The Commission recommended generally—

XXXVI.—That the registration of births and deaths be placed more directly under the control of the Health Officer, and

XXXVII.—That the Suburbs be placed under the same municipal administration as the Town.

How far these recommendations have been carried out, or are being carried out, by the Commissioners, will be noticed in the history of the year 1885-86.

MUNICIPALITIES IN THE INTERIOR OF THE PROVINCE.

19. During the year 1884-85 great changes were introduced in the law which regulated the procedure for the administration of municipalities in Bengal. The old Municipal Act V (B.C.) of 1876 was repealed by Act III (B.C.) of 1884. This Act was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of His Excellency the Governor-General on the 15th of that month. By a

Copy annexed,
Appendix A.

notification, dated the 30th April 1884, the Act was brought into force on the 1st August following. The first and the most noteworthy innovation that was introduced by this enactment was the bestowal of the privilege of electing their representatives in the Municipal Board to the rate-payers living within municipal limits. Two-thirds of the number of Commissioners of each municipality as fixed by Government were to be elected by the rate-payers, the remaining one-third being nominated by Government. A copy of the notification fixing the number of Commissioners for each municipality, constituted before the passing of the new Act, is annexed.

Appendix B.

20. *Introduction of the elective system.*—This system of electing Municipal Commissioners by the votes of the townspeople, which was in force in previous years in only the three municipalities of Serampore, Burdwan, and Krishnagur, was introduced during the year under report in all the municipalities in the province, except those named below :—

- | | |
|-----------------|----------------|
| 1. Chanduriah. | 9. Lalgunge. |
| 2. Debhatta. | 10. Sitamurhi. |
| 3. Darjeeling. | 11. Roserah. |
| 4. Hazaribagh. | 12. Bettiah. |
| 5. Chychassa. | 13. Colgong. |
| 6. Nalehitti. | 14. Jajpore. |
| 7. Jhallakati. | 15. Kendrapara |
| 8. Cox's Bazar. | 16. Khulua. |

In these municipalities the power of appointing Commissioners has been placed by the Legislature in the hands of Government.

21. The next change which was effected by the new law in the former state of things was the abolition of all distinctions in the classification of municipalities. The new Act provides only for one class of municipality instead of two as formerly; and "unions" and "stations" have ceased to exist. The latter had fallen into disuse before the passing of the new Act, while the class of municipal institutions called "unions" under the Act of 1876, which were in most cases essentially rural in their character, have now been withdrawn from the operation of municipal laws.

22. The first election of Commissioners in all the municipalities, except those situated in the districts of Hooghly and Howrah and the eight municipalities mentioned in the margin situated in the district of the 24-Pergunnahs, was held on the 25th November 1884. In the metropolitan municipalities the elections were held on various dates in November and December.

23. Rules were framed under section 15 of the Act for the election of Commissioners and were published in the *Calcutta Gazette*. There were three sets of rules prepared—one for the regulation of elections in all municipalities in the interior of the province, another set for the Howrah Municipality, and a third set for the Suburbs of Calcutta. In the last-named municipality the use of voting papers was permitted; in all the others votes were given *viâ voce*. Copies of the three sets of election rules are appended.

Appendices C, D and E.

24. *Opinion of local officers on the elections.*—After the elections were over a circular was issued to all Commissioners requesting them to submit a general report as to the results of the elections held in their respective divisions, showing the proportion of voters who exercised the franchise to registered rate-payers, the class of men elected, and the general working of the system of personal attendance and *viâ voce* voting. From the reports received, it appears that throughout the province a general interest was displayed by the people in the election proceedings, specially in towns at the head-quarters of districts and in those which are contiguous to the metropolis of Calcutta. The attendance at the polling stations was very satisfactory, and in some places devices and decorations were put up on the day of the elections. There is a general consensus of opinion among the district officers that the system of *viâ voce* voting was well suited to the circumstances of the country. In the Suburbs of Calcutta, where the elections were conducted by means of voting papers, the proceedings were more dilatory, and in the cases of illiterate voters there was risk of the votes being obtained by misrepresentation. The Magistrate of the 24-Pergunnahs thus writes in his report on the Suburban elections:—

"It was not to be expected that so large an undertaking as this (probably indeed the largest of its kind which has ever been attempted in India), unfamiliar as it was in its nature to almost all—candidates, voters or establishments—concerned in it, could possibly be conducted without the slightest error, misunderstanding or failures. Our registers, which were prepared in 17 days with great labour, were far from being perfectly accurate, and methods of procedure of doubtful expediency when begun had to be continued rather than that change should be made which might lead to greater inconveniences. It is impossible for us to say that experience has had no lessons to teach us, and has failed to show us errors, which, on another occasion, may be avoided; but I believe that the work has been done as well as could have been reasonably expected under all the circumstances.

"I have already referred to the lessons to be taught us by the experience of these elections. The chief of these, in my opinion, is that the system of voting papers is not well adapted to a body of electors, a large number of whom are illiterate and of a low class. It is open to much abuse, and in practice has been found to give much trouble and occasion for objection and dispute. In the mossul elections, the apprehensions of those who have thought that voters of the higher classes would not assemble at the poll with those of the lower have proved to be without foundation, and I would advise that in future the system of oral voting should be adopted in the Suburbs also, polling places being multiplied so as to meet the convenience of the electors.

In some other points—for example, the nomination of candidates—I think the Suburban rules are better than the others.”

“In conclusion, it has gratified me to find that whatever shortcomings and errors may have been committed in the conduct of the elections, the results appear to have been generally accepted as satisfactory by the public. I see no reason to doubt that the gentlemen elected will prove valuable and efficient Commissioners. The only matter which I see reason to regret is that more activity and interest have not been shown by the European and Mahomedan communities.”

25. *Result of the elections.*—The statement below shows the number of registered rate-payers and voters and the number of persons who actually voted, the number of elected Commissioners, and their professions:—

NAME OF DIVISION.	Number of registered rate-payers.	Number of persons entitled to vote.	Number of persons who voted.	PROFESSION OR OCCUPATION OF ELECTED COMMISSIONERS.										REMARKS
				Zemindars.	Merchants.	Professors.	Doctors.	Peasants.	Moh'tars.	Government servants.	Other occupations.	Total.		
1. Bardwan Division	24,307	20,834	8,307	45	80	10	10	8	13	19	208	In this statement merchants have been also included in some cases under " zemindars." Under the term " merchants" are included traders of all kinds and shop-keepers.		
2. Presidency ..	92,436	60,631	19,148	75	31	90	10	11	45	30	321			
3. Rajshahye ..	18,745	4,095	1,736	21	8	22	...	11	6	13	4		90	
4. Dacca ..	20,921	12,722	5,044	35	19	33	5	2	7	15	3		116	
5. Chittagong ..	In this Division the proportion of voters who exercised the franchise to registered rate-payers was 54.62.			4	3	10	...	...	0	5	2	30	"Professors" includes school-masters and all persons engaged in education. "Doctors" includes all persons practising medicine.
6. Patna ..	25 per cent. of the persons entitled to vote was present at the poll-nominations.			51	20	64	1	3	9	10	11	100		
7. Bhagalpore ..	20,711	6,413	2,512	15	17	21	...	2	...	10	18	83		
8. Orissa ..	20½ per cent. of registered voters were present.			9	1	5	...	3	...	18	...	35		
9. Chota Nagpore ..	38 per cent. of the voters were present at the elections.			...	1	3	...	...	1	2	11	14	

Regarding the personal qualifications of the persons elected, the district and divisional officers are of opinion that in every place the successful candidates are well fitted by intelligence, acquaintance with business, and respectability for the post of Municipal Commissioners. The present election will stand good for three years. The new body of Commissioners in general entered upon their work from the beginning of the year 1885-86.

26. *Number of Municipalities.*—Inclusive of the Suburban Municipality, the number of municipalities in the interior of the province was 129 against 127 in the previous year. The increase of two in the number of municipalities was owing to the establishment of a new municipality at the headquarters of the district of Khulna, and the conversion of the union of Julpigorce into a municipality. On the 26th April 1884, Mr. Barrow, the Magistrate of Khulna, submitted a proposal for the creation of a municipality at the headquarters of the district. He stated that as the place was rapidly increasing in population, and new houses were continually being built, no delay should be allowed to take place in assuming control over the town in order to prevent encroachment on roads and the commission of nuisances by the large number of workmen congregated in the place for building operations. Accordingly a notification was published in the *Calcutta Gazette* of the 20th May 1884, declaring the intention of the Lieutenant-Governor to constitute the town of Khulna, comprised of the villages of Khulna with Koylaghat and Helatola, Baniakhamar, Tootpara, Gobarchaka with Shokhpara, Noornagar, Shibbati with Charabati, and Chota Boyra with Bariapara, with effect from the 1st July 1884, unless good reasons were shown to the contrary within one month from the date of the publication of the notification within the town. Some petitions of objection against the measure were presented by the inhabitants of the villages of Gobarchaka

Shekhpara and Noornagar, and it appeared on enquiry that most of the inhabitants of these villages were agriculturists. It was therefore decided to exclude them from the limits of the proposed municipality, and the rest were formed into a municipality with effect from the 1st October 1894. As the municipality was established in a newly-created district where public opinion was comparatively feeble, and education was in a backward state, an elective constitution has not been granted to it, but the Commissioners have been allowed to elect their own Chairman. The number of Commissioners has been fixed at fifteen under section 13 of Act III (B.C.) of 1884.

27. The town of Julpigoree, which was a union under the old Municipal Act, was created a municipality under section 8 of the Act with effect from the 1st April 1885. The name of the municipality has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at twelve.

28. Of the remaining 51 unions, which were in existence on the 31st March 1884, the following have been recommended by the Commissioners concerned for erection into municipalities:—

Unions.		Districts.		Divisions.
1. Jehanabad	Hooghly	...	Burdwan.
2. Sonamookhi ...	...	Bankura	...
3. Itenda	24-Pergunnahs	...	Presidency.
4. Chagla ...	...	Nuddea	...
5. Keshubpore ...	...	Jessore	...
6. Perozepore	Backergunge	...	Dacca.
7. Tangail ...	...	Mymensing	...
8. Dinapore Nizamut	...	Patna	...	Patna.
9. Tikaree ...	...	...	...
10. Jehanabad ...	...	...	...
11. Nowada ...	...	Gya ...	...
12. Aurungabad ...	...	...	...
13. Daudnugger ...	...	...	...
14. Nasrigungo ...	...	Shahabad	...
15. Mohner	Mozufferpore	...	Chota Nagpore.
16. Daltongunge ...	...	...	...
17. Gurwa ...	...	Lohardugga	...
18. Lohardugga ...	...	...	...
19. Jhalda ...	...	Manbhoom	...
20. Raghunathpore ...	...	...	...

29. Since the close of the year, orders have been passed extending the provisions of the new Municipal Act to the towns of Perozepore in the district of Backergunge, and Tikaree and Daudnugger in the district of Gya. The names of these municipalities have been inserted in both the first and second schedules of the Act. The number of Commissioners for Perozepore has been fixed at ten and for the other two at twelve each. The Act came into force at Perozepore from the 1st July 1885, and in Tikaree and Daudnugger from the 1st October last.

30. In October 1884, the Commissioner of Burdwan submitted a proposal for the creation of a municipality at Assensole, a station on the East Indian Railway. It was stated that the concentration of the railway officials at this place had rendered it a very important place, and that the necessary sanitation was not likely to be secured by any other course than by creating it a municipality. Accordingly a preliminary notification was issued on the 6th November 1884, announcing the intention of the Lieutenant-Governor to

1. Rail-way.
2. English quarter.
3. Budhadanga village.
4. Mr Bastin's Bazar.
5. Pura Bazar.
6. Munshi Bazar.
7. Talpukur Chutti.

declare the town of Assensole, comprising the mohallahs noted in the margin, to be a municipality, unless good reasons were shown to the contrary within six weeks from the date of the publication of the notification within the town. No valid objections were raised against the proposed measure within the appointed period, and the town was created a municipality under

Act III (B.C.) of 1884, with effect from the 1st July 1885. It has been entered in both the first and second schedules of the Act, and the number of Commissioners has been fixed at ten.

31. The district of the Sonthal Pergunnahs being a non-regulation district, the general laws of the country, which have effect in other parts of the province, must be specifically extended to it, before effect can be given to them. Accordingly a notification, dated the 6th November 1884, was published in the *Calcutta Gazette*, under section 3 of the Sonthal Pergunnahs Settlement Regulation, 1872, directing that the Bengal Municipal Act, III (B.C.) of 1884, shall have force and effect in the Sonthal Pergunnahs, and shall be deemed to have come into operation on and from the 1st August 1884.

32. *Constitution of Committees.*—The constitution of the committees of the various municipalities as they actually existed at the close of the year 1884-85 is shown, division by division, in the table below :—

Division.	EX-OFFICIO.		NOMINATED.		ELECTED.		TOTAL.		OFFICIALS.		NON-OFFICIALS.		EUROPEANS.		NATIVES.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
Burdwan	112	...	353	116	26	215	471	351	144	46	327	256	114	31	327	300
Presidency	142	...	403	235	15	330	660	601	110	56	445	505	119	55	441	536
Rajshahye	36	...	157	187	...	12	102	109	86	53	136	147	62	55	140	144
Dacca	42	...	204	80	...	117	346	197	61	38	185	161	86	19	210	178
Chittagong	15	...	60	40	...	31	75	71	19	16	56	55	14	5	61	66
Patna	64	...	389	165	...	169	448	354	87	72	361	352	70	44	378	378
Bhagalpore	25	...	137	57	...	81	192	140	43	21	119	116	45	27	114	113
Orissa	14	...	67	43	...	30	81	79	16	30	65	49	17	8	64	71
Chota Nagpore	14	...	54	66	...	8	70	74	25	25	40	49	19	15	51	59
Total	463	...	1,801	970	41	997	2,306	1,976	566	327	1,730	1,610	480	241	1,816	1,735

Compared with the figures of 1883-84, there was a decrease of 329 in the total number of Commissioners. This was owing to the number of Commissioners having been fixed by Government under the provisions of section 13 of the new Municipal Act at a lower figure than the number actually in office under Act V (B.C.) of 1876. The diminution was also partly due to the abolition of *ex-officio* appointments which are not authorized by the new Act. The few Government officials (altogether 61 in 1884-85 against 463 in 1883-84) who have been appointed to be members of Municipal Committees were almost all appointed as Chairmen by name.

The effects of the general introduction of the elective system are illustrated by the fact that the number of nominated and *ex-officio* Commissioners was reduced from 2,264 in 1883-84 to 979 in the year under report, while the number of elected Commissioners increased from 41 to 997. It should be borne in mind also that the number (979) of nominated Commissioners in 1884-85 includes the whole of the official Chairmen, and also all Commissioners nominated by Government under section 16 of the Act in cases where the rate-payers failed to exercise their power of election. This was notably the case in Kurseong, where not a single election was made. The proportion of two-thirds to one-third fixed by section 14 of the Act between the number of elected and nominated Commissioners has not been shown in the statements for the Rajshahye Division, which are incorrect in this respect. The number of

European Commissioners decreased by more than 50 per cent. This was mainly due to the fact that in very few towns Europeans stood as candidates for election. In most towns in the interior, the great bulk of the rate-payers are Natives, and European candidates stand a very poor chance at the polls. This result was foreseen by Government in framing the Act, and cannot be considered a sign of failure.

33. *Meetings of Committees.*—The statement below shows the number of meetings held by the Commissioners of each municipality in the province during the year 1884-85:—

Names of Municipalities.	Number of meetings.	Names of Municipalities.	Number of meetings.
1. Howrah ...	27	52. Debbhatta ...	14
2. Bali ...	22	53. Chanduria ...	21
3. Hooghly and Chinsurah ...	15	54. Khulna ...	10
4. Serampore ...	15	55. Berhampore ...	13
5. Uterparah ...	13	56. Lalbagh ...	13
6. Baidyabati ...	24	57. Jungipore ...	13
7. Bhuddressur ...	15	58. Kandi ...	11
8. Koterung ...	12	59. Rampore Beaulouh ...	15
9. Bansberiah ...	14	60. Nattore ...	13
10. Burdwan ...	31	61. Dinagapore ...	12
11. Culna ...	18	62. Rungpore ...	9
12. Cutwa ...	14	63. Bogra ...	15
13. Dainhat ...	9	64. Sheropore ...	13
14. Ranoeungunge ...	12	65. Pubna ...	9
15. Bankura ...	3*	66. Serajungunge ...	12
16. Biahempore ...	14	67. Darjeeling ...	19
17. Soory ...	7	68. Kurseong ...	4
18. Midnapore ...	11	69. Julpigoree ...	5
19. Tumlook ...	17	70. Dacca ...	11
20. Ghattal ...	22	71. Narainjungunge ...	11
21. Chunderkona ...	24	72. Furreedpore ...	12
22. Ramjibunpore ...	25	73. Goulundo ...	5
23. Khirpai ...	12	74. Mularipore ...	16
24. Suburban ...	13	75. Burrisul ...	16
25. Naranagore ...	18	76. Nalchiti ...	11
26. South Suburban ...	12	77. Jhalokati ...	8
27. Rajpore ...	10	78. Nasirabad ...	16
28. Barripore ...	9	79. Muktagachia ...	10
29. Joynagore ...	8	80. Jamalpore ...	22
30. South Dum-Dum ...	13	81. Sherepore ...	22
31. North Dum-Dum ...	7	82. Kishoreungunge ...	3†
32. South Barrackpore ...	14	83. Bazitpore ...	12
33. North Barrackpore ...	14	84. Chittagong town ...	12
34. Barasat ...	10	85. Cox's Bazar ...	12
35. Naihati ...	10	86. Commillah ...	11
36. Basirhat ...	11	87. Brahmumberiah ...	12
37. Taki ...	6	88. Noulkhally ...	15
38. Baduria ...	18	89. Patna ...	8
39. Goverdanga ...	12	90. Gya ...	13
40. Kishnaghur ...	11	91. Arrah ...	6
41. Santipore ...	23	92. Mozufferpore ...	11
42. Ranaghat ...	19	93. Durbhunga ...	11
43. Nuddea ...	8	94. Chupra ...	8
44. Kushtea ...	3	95. Monghyr ...	12
45. Kumerkhally ...	Not given.	96. Jamalpore ...	11
46. Meherpore ...	6	97. Bhagulpore ...	13
47. Birnagar ...	7	98. Golgong ...	17
48. Jessore ...	13	99. Purneah ...	14
49. Kotechandpore ...	17	100. English Bazar ...	16
50. Moheshpore ...	11	101. Old Maldah ...	17
51. Saikhira ...	14	102. Deoghur ...	12
		103. Sahebgunge ...	16

* This represents the number of meetings held since the introduction of the elective system. No information has been given of meetings held under Act V (B.C.) of 1876.

† Not given in the report of the Magistrate

N.B.—No information under this head has been given in the Patna Commissioner's Report regarding the 16 minor municipalities in his Division.

Names of Municipalities.			Number of meetings.	Names of Municipalities.			Number of meetings.
104.	Cuttack	...	8	109.	Hazaribagh	...	11
105.	Pooree	...	15	110.	Chattra	...	13
106.	Balasore	...	8	111.	Ranchi	...	5
107.	Koudraparah	...	16	112.	Purulia	...	12
108.	Jajpore	...	12	113.	Chyebassa	...	6

34. It will be seen from the above statement that out of 113 municipalities, regarding which information on this point has been given in the divisional reports, the Commissioners of forty municipalities held less than 12 meetings, which is the minimum number prescribed by section 38 of the Act. It has been explained that in most of these places the municipal work was not so heavy and multifarious as to require the assembling of the Committees once a month. The attendance at the meetings was, on the whole, satisfactory, and the new body of Commissioners, wherever they took their seats before the close of the year, showed a better roster of attendance than their predecessors. "This may be due," says Mr. Lyall, the Commissioner of the Chittagong Division, "to the introduction of the elective principle in the constitution of the municipalities, or it may be owing to the infusion of new blood, it being a fact that newly-appointed members generally attended more regularly than old members." The Commissioner of the Bhagulpore Division makes the following remarks in his report on the working of the municipalities in his division:—"The opinion which my contact with the municipalities has led me to form regarding certain amongst the number is the following: Monghyr and Jamalpore are the best organized municipalities. They work smoothly and show the best results. Bhagulpore, the largest municipality, while apparently being active, is behindhand, and has some serious drawbacks against it. The old scandal of the state of the roads has continued pretty much during the past year. They are now to be renovated with kunkur, and we are hoping for improvement." * * * "Maldah and English Bazar are paralysed by the smallness of their funds, which forces them to limit their action to petty improvements. Sahibgunge, judged by practical results, is progressing; but in working out the provisions of the law, the Committee are slack. The other municipalities call for no remarks."

35. *Ward Committees.*—As stated in paragraph 47 of the report for the year 1883-84, there were no regular ward committees in any of the municipalities in the Burdwan Division except Midnapore. In the Howrah Municipality several special and standing committees were appointed by the Commissioners to consider and report on various subjects connected with the working of the municipality.

36. In the Presidency Division, ward committees were appointed in the municipalities of South Barrackpore, Baraset, Baranagore, and Naihati, in the district of the 24-Pergunnahs. In no other municipalities in this Division ward committees were appointed. In the above municipalities the duties of these committees were confined to the work of assessment only. No other powers were delegated to them.

37. In the Rajshahye Division, ward committees were in existence in only two of the municipalities. These were Dinagopore and Rangpore. The functions of these committees were to express their opinions after personal enquiry on petitions on appeal against municipal assessments.

38. In the Dacca Division, ward committees were appointed under the Municipal Act only in the municipalities of Burrisal, Nasirabad, Jamalpore, and Sherepore. In Burrisal, Jamalpore, and Sherepore the ward committees were entrusted with the power of assessing taxes. In Nasirabad, the ward committees were vested with the powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, 231 and 251 of the Municipal Act. They were also empowered to issue notices under the existing bye-laws, which were not required to be issued by the Commissioners at a meeting. It is reported that several of the ward committees did much towards the improvement of their respective wards.

39. In the Patna Division, ward committees were in existence in the districts of Patna, Gya, Durbhunja, and Chupra. They had, however, very little work to do during the year under report.

40. *Municipal Benches.*—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules :—

1884-85.

Serial number.	Names of Municipalities.	Number of cases.	Number of persons convicted.	Number acquitted.	Number pending.	Amount fines realised.	Rs. A. P.	
1	Burdwan	994	881	44	4	185	0 0	
2	Culina	89	85	4		17	0 0	
3	Cuttack	94	90	4		7	0 0	
4	Danial	4	4			0	14 0	
5	Kanaseung	46	41	5		44	0 0	
6	Hoseily and Chinsurah	203	192	11		240	3 0	
7	Borampore	881	800	81		824	1 4	
8	Uttarpur	105	103	13		138	14 0	
9	Baharwah	109	79	23		17	16 0	
10	Baidyabati	270	229	45		323	4 0	
11	Bhuddresur	224	204	3	10	244	0 0	
12	Kotrang	85	80	3		50	1 4	
13	Mudnapore	244	239	117		80	14 0	
14	Tumloek	62	62	5		24	15 0	
15	Ghatial	11	10	1		3	5 0	
16	Bowrah	1,141	885	174	80	1,193	8 0	
17	Kali	160	124	27		163	12 0	
18	Chunderkoma	49	46	2		44	12 0	
19	Suburban	854	699	174		1,089	14 0	
20	North Dum-Dum	12	12	1		15	8 0	
21	South Dum-Dum	25	25			44	15 0	
22	South Barrackpore	165	158	58		47	0 0	
23	North Barrackpore	160	139	69		331	0 0	
24	Barrigore	76	73	3		129	4 0	
25	South Suburban	194	190	38		431	8 0	
26	Rajpore	343	303	39		292	14 0	
27	Barnasore	211	177	33	1	223	0 0	
28	Guwerdanga	7	4	3		6	0 0	
29	Kulmashur	476	432	10	1	594	9 3	
30	Sankipore	45	41			8	0 0	
31	Kanachal	30		Details not furnished.			68	0 0
32	Nuddea	87	86	7		11	0 0	
33	Hirasore	16	14	2		2	0 0	
34	Jessore	130	116	20		231	2 0	
35	Satkhira	21	20	1		41	4 0	
36	Chandirua	1	1			0	0 0	
37	Khinua	1	1	83		0	0 0	
38	Borampore	350	239	83	1	250	4 0	
39	Darjeeling	304	301	34		726	0 0	
40	Natore	46	30	7		62	0 0	
41	Sherepore	41		Details not furnished.			44	0 0
42	Dacca	258	200	67	13	442	15 0	
43	Narsingunge	107	100	12		317	1 6	
44	Burrisal	60	40	16		41	0 0	
45	Chittagong	44	42	40		308	0 0	
46	Patna	1,702	1,578	56		847	0 0	
47	Gya	704	631	163		1,302	0 0	
48	Arrah	324	232	84		344	0 0	
49	Monrohpore	118	109	13		35	0 0	
50	Burhabusa	123	90	11		145	0 0	
51	Chupra	265	247	9		124	0 0	
52	Monohyr	867	867	268		1,377	0 0	
53	Jamshypore	114	95	22	1	133	10 0	
54	Bhagulpore	329	259	79		179	0 0	
55	Colong	189	185	41		237	4 0	
56	Purneah	1	1			1	0 0	
57	Sahibganj	563	539	23		207	1 6	
58	Cuttack					314	1 4	
59	Balasore	149	142	7		131	0 0	
60	Baerhi					224	3 0	
61	Paralia	50	46	5		44	0 0	

41. In the Rajshahy Division, there were three municipal benches in work during the year, *viz.*, at Nattore in the district of Rajshahy, Sherepore in the district of Bogra, and at Darjeeling. Cases arising under the Municipal Act in the other municipalities were disposed of by Stipendiary and Honorary Magistrates, who did other criminal work besides.

42. In the Dacca Division, municipal benches were constituted only in the towns of Dacca, Narsingunge, Burrisal, Jamalpore and Sherepore. At Jamalpore and Sherepore, however, the benches did no work during the year.

43. In the Bhagulpore Division, besides the cases tried by the bench of Magistrates, there were 131 municipal cases tried by Stipendiary Magistrates, and the amount of fines inflicted and realized was Rs. 135-8.

44. There was no municipal bench, properly speaking, in any of the three districts of the Orissa Division. In Cuttack, there is a bench at the headquarters, presided over by a Stipendiary Magistrate. It disposes of all cases occurring within the jurisdiction of the sudder sub-division, which the Magistrate of the district makes over to it for trial. They include cases under Act V of 1861 and the municipal laws, as well as Penal Code offences. Out of the fines imposed and realized by magisterial authorities, Rs. 314-1-4 were credited to the municipal fund. In Pooree, municipal cases were tried partly by

Deputy Magistrates of the regular staff, and partly by a judicial bench of Honorary Magistrates.

In Balasore, the Hon'ble Kumar Baikantha Nath Dey, Honorary Magistrate, tried all cases under Act V of 1861 and Act V (B.C.) of 1876 from the beginning of the year till November, when he went to attend the meetings of the Legislative Council in Calcutta. During his absence the sudder bench and the Deputy Magistrates of the head-quarter staff tried these cases. In the two sub-divisions of Kendraparah and Jajpore, municipal cases were disposed of by the sub-divisional officers.

45. In the Chota Nagpore Division, no municipal benches were constituted in any of the municipalities during the year. In Ranchi, cases under Act III (B.C.) of 1884 and the Gambling Act were tried by a Deputy Magistrate. The fines imposed, amounting to Rs. 224-2, were credited to the municipality. In Purulia, these cases were tried by an Honorary Magistrate sitting alone.

46. *Assessments.*—In the Burdwan Division, new and improved holdings to the number of 598 were assessed within the limits of the Howrah Municipality during the year 1884-85; 373 holdings were ascertained to be non-existent and were struck off the assessment books. The total number of appeals against new assessments was 195. In 139 cases the valuations were reduced; in 34 cases the assessments were confirmed; 12 appeals were struck off for non-attendance of appellants; and 10 cases were pending for enquiry at the close of the year. In Culna a revised assessment was made during the year by which the amount of demand was reduced from Rs. 6,903 to Rs. 6,670.

47. In the Presidency Division, the assessor of the Suburban Municipality inspected and re-valued 6,220 houses in Ward No. 3 comprising the thanmahs of Entally and Baniapookur. Of these, 832 were pucca and 5,388 were thatched houses. The result of this revision was not known before the close of the year. In the Kidderpore Ward, owing to the acquisition of lands by Government on account of the wet docks, 98 masonry and 1,080 thatched houses were dismantled and removed. This resulted in an annual loss to the municipality of Rs. 2,803 in house rate and Rs. 2,779 in fees for the cleansing of latrines. Two masonry and 455 thatched houses were rebuilt in the neighbourhood of the site selected for the docks, which resulted in an increase of Rs. 1,060 in house-rate and Rs. 1,227 in house-sweeping fees. In the remaining wards of the municipality 31 new masonry holdings and 493 kutcha houses were brought under assessment. This caused an increase of Rs. 1,594 in house-rate and Rs. 1,370 in the conservancy cess. The net result of the year's operations showed a decrease of Rs. 149 in the house-rate and Rs. 182 in the latrine fees.

A revision of the existing assessments was made in the Baraset, South Dum-Dum, and Barripore Municipalities in the district of the 21-Pergunnahs, in Meherpore in Nuddea, and in the Satkhira Municipality in the district of Khulna. The result of the revision in Meherpore was a falling off of Rs. 300 in the income of the municipality. In Satkhira it caused an increase of Rs. 294. The result of the revision in Baraset, South Dum-Dum, and Barripore was not known before the close of the year. In the other municipalities of the division the assessments of the previous year were adopted with alterations on account of deaths, desertions, &c.

48. In the Rajshahye Division, partial alterations in the assessment lists were made in the municipalities of Pubna, Bogra, Nattore, and Kurseong. The result of these alterations has not been reported.

49. In the Dacca Division, a revision of assessment was made in the municipalities of Burrisal, Nalchiti, Sherepore, Kishoregunge, and Bazitpore.

50. In the Chittagong Division, the tax levied in the Chittagong Municipality was a house-rate. It was realized at the maximum rate of $7\frac{1}{2}$ per cent. on the annual value of holdings. The tax in all other municipalities was an assessment on persons according to their circumstances and property. A conservancy cess, at the rate of 6 per cent. on the annual value of holdings, was levied in the municipality of Commillah, in order to reimburse the Commissioners for the cost of establishment employed by them for cleansing private and public latrines.

51. In the Patna Division, a revision of assessment was made by Moulvi Syed Fuzlur Rahman, a Municipal Commissioner, who was appointed Honorary Assessor in September 1883. Since his appointment and up to the close of the year, he assessed 77 mohullahs, and increased the demand of the house-rate by Rs. 9,010. In Gya the work of revising the assessment was commenced in 1883-84, but was not finished during 1884-85. In Motibaree the assessments were revised during the month of March last, which resulted in an addition of Rs. 655-1-6 to the income of the municipality, the total demand of the house-tax having increased from Rs. 4,086 to Rs. 4,741. It is reported that several appeal cases are pending, and that after all those cases are disposed of the net gain to the municipality is not likely to exceed Rs. 400. No alterations in the assessments were made in any of the other municipalities in this Division.

52. In the Bhagulpore Division, the revision of assessment of house-property in the town of Jamalpore, reported in paragraph 59 of the report for 1883-84, was completed during the last year. It resulted in a decrease of the income of the municipality by Rs. 399-2. In the Bhagulpore Municipality the existing assessment was not regularly revised, but some new holdings were entered in the register of assessment, and the valuation of the improved holdings was raised. In Colgong the assessment was revised during the year on the coming into operation of the new Municipal Act. It is reported that the revision caused an increase of Rs. 300 over the old assessment. The Commissioners of the Sahabgunge Municipality caused a revision of the assessment to be made during the year under report. It is reported that the revision will cause a slight increase in the income of the municipality.

53. In the Orissa Division there was no alteration made during the year in the mode of assessment, nor was there any revision of the existing assessment made in any of the municipalities. In Cuttack the tax on persons was assessed at one per cent. on the supposed income of the rate-payers. Tax on carriages and horses was imposed at half rates, and that on carts at full rates. The rates of assessment at Pooree and other municipalities have not been reported.

In Balasore there was a proposal under discussion to change the mode of assessment. Writing on this subject, the Magistrate of Balasore observes as follows:—

"There has as yet been no change in the mode of assessment, which continues to be at the rate of $7\frac{1}{2}$ per cent. on the annual value of Government holdings, and in all other cases of a rate of 12 annas per Rs. 100 on what the Committee has estimated as the annual income of the rate-payers. The proposal to change the mixed system for a uniform tax of $7\frac{1}{2}$ per cent. on the annual value of holdings has raised much division among the Municipal Commissioners, and some excitement among the rate-payers. There is a very strong feeling against the change, because the present system touches the bulk of the population with the very utmost possible leniency: in fact hardly touches them at all. The total assessment on houses is only Rs. 7,634 per annum; but $7\frac{1}{2}$ per cent. on Government holdings brings in Rs. 951 of this, and 14 persons with incomes of not less than Rs. 933 $\frac{1}{2}$ per mensem (who pay the full legal maximum) contribute Rs. 1,176 more. This leaves only Rs. 4,477 of assessment to be distributed over all the rest of the inhabitants. It must be remembered, too, that a very considerable proportion of this small sum is paid on salaries drawn from the Government at the rate of 12 annas per Rs. 100 of salary. The non-official residents have but to find some Rs. 3,000 a year among the whole 20,000 and odd of them, say 2 $\frac{1}{2}$ annas apiece every year. The people find that, under the existing system, they pay much less than half of a light assessment; whilst the Government itself, the well paid officers of Government, and some dozen of exceptionally wealthy men, make up much the bigger half of the assessment among them."

"On the other hand, the Government officials and the dozen or so of men of known great wealth do not think it by any means fair that they should pay so large a proportion of the house assessment. The wealthy men urge that they are obliged to pay Rs. 84 a year, whereas if the system of taxing the annual value of their houses prevailed, a house must have a letting value of Rs. 93 $\frac{1}{2}$ per mensem before it could be taxed Rs. 84 a year. Now, there is not one residence in the whole municipality that comes up to this. Indeed, I only know

of one case in which a rent of more than Rs. 50 is paid even in the European quarter. The Government officials urge that they are compelled to pay more in proportion than non-officials who are just as rich, and often much richer. For the official salaries are known to a pice, and cannot evade paying the whole tax due upon them, while the true amount of non-official incomes are most carefully concealed, and are always very much under-stated. In fact, the contest is a very pretty one. The wealthy and the official residents complain that they pay, under the existing system, very disproportionately. The non-wealthy and the non-official retort that the wealthy and the officials *ought* to pay more in proportion than the rest of the town. (I do not see the logic in the case of the very many officials who are really poor), and that this movement is nothing but a selfish device of the rich to shift some of their burden (to them so small as to be scarcely sensible) on to the shoulders of the poor (who are represented as being ground down to the dust by even the present incidence of the tax)."

"But on one most important point all parties are closely agreed, whether they be residents of the town or members of the municipality. It is accepted by every body, as a sort of axiomatic matter of course, that, whichever system is finally adopted, the total house assessment shall be unchanged. The rate-payers and the Commissioners are all determinedly resolved that, come what may, they will not raise the present house assessment. The advocates of the existing system ask, what is the use of having all this quarrelling and disturbance since the municipal income is to remain unchanged, and their opponents reply that, though the income is to be unchanged, it is worth all the trouble and disturbance to ensure that all contribute fairly to it."

"In fact, the present contention is nothing more, whatever than a heated discussion as to whether (a given income being to be collected) the system of section 85 (a) or that of section 85 (b) of the Bengal Municipal Act of 1884 is the preferable method of collecting it. Such a discussion would be proper enough before either method had been decided upon, but it seems to me to be out of place when once a selection has been made, unless the municipality is to be distinctly bettered by the change. It does not seem to me to be open to the opponents of the existing method to argue (as in fact they do argue) that the method of section 85 (a) of the law is radically, and in its essence, unfair; neither can the same argument be used against section 85 (b) by the other side. We are all bound to assume that theoretically one method is just as righteous and proper as the other, and so it is left to every municipality at the beginning to make its choice between either of two unobjectionable plans. But when the choice has once been made, I do not think that an alteration should be allowed, unless very good reason is shown for it. Here I see no reason for it, if the municipal income is to be left unchanged. Now, as when the municipality was first started, all who find that 85 (a) will give them less tax to pay, vote against 85 (b); while all who find 85 (b) will relieve them of some pressure from the tax, vote against 85 (a). The party in favor of 85 (a), who are incomparably the larger number of the rate-payers, and about half the Commissioners, had the question decided in their favor. I see no reason for re-opening that question at the cost of raising a heated controversy and considerable animosity at the very outset of the new system of administration, when it is still quite certain that incomparably the larger number of the rate-payers, and about half the Commissioners, are in favor of the existing state of things." The Commissioner of the Division, Mr. Metcalfe, adds—"I agree with Mr. Grant that such a change in the mode of assessment should not be allowed if no increase in the income of the municipality is expected from its introduction. It appears that the question arose from the fact of a mixed system of taxation—one for Government buildings, and another for other rate-payers—prevailing in Balasore. Buildings such as cutcheries, circuit-house, dâk bungalow, &c., belonging to Government, cannot be assessed except on their annual value, because they cannot have such occupiers as the law requires to calculate the tax on income. In all municipalities where there are Government buildings, a uniform system of taxing the income from them, as well as from the public at large, cannot possibly be introduced. I do not see, therefore, why uniformity in one mode of taxation should be preferred while it is impossible in the other, and especially when no advantage is to be gained by the change."

54. In the Chota Nagpore Division, a revision of assessment was made in the Chattra Municipality. It resulted in a decrease of Rs. 825 in the income of the municipality. It is reported that by this many poor people have been exempted. A partial revision of assessment was made in the Ranchi Municipality. It raised the demand of the tax from Rs. 4,660 to Rs. 6,422, of which Rs. 5,951 were collected and Rs. 93 remitted, leaving a balance of Rs. 378 at the close of the year. It is reported that of this amount, Rs. 286 have since been collected and Rs. 68 remitted.

55. *Fresh imposts levied during the year.*—During the year the provisions of the Bengal Municipal Act V (B.C.) of 1876, which provided for the levy of a tax on carriages, horses, and other animals, were extended to the municipalities of Baidabati in the district of Hooghly, and Berhampore in the district of Moorsheadabad. A proposal was made by the Municipal Commissioners of Pubna for levying a tax on all four-wheeled carriages kept or habitually used within the town at rates not exceeding those specified in the third schedule of Act V (B.C.) of 1876. The authority applied for was granted by Government on the 16th April 1884, in the exercise of the powers conferred on it by section 78 of the Act.

56. In May 1882 the provisions of section 122, Act V (B.C.) of 1876, were extended, with the sanction of Government, to the Durbhunga Municipality. They continued to be in force from that date until May 1883, when the Commissioners at a meeting resolved to withdraw them. The date from which this order for withdrawal was to take effect was, however, not recorded, and, as a matter of fact, the tax continued to be levied up to March 1884. In the month of May following, the Commissioners again decided upon re-imposing the tax, and issued notices under section 124, Act V (B.C.) of 1876, to the owners of carriages and horses, calling on them to pay the usual tax. Some of them, however, objected to pay the tax until fresh sanction of Government was accorded to the measure. The question was referred for opinion to the Legal Remembrancer, who held that, as the Municipal Commissioners had the power to take off the tax without the sanction of the Lieutenant-Governor, and as they had rescinded a resolution rescinding the order imposing the tax, though they did not expressly fix any date for its withdrawal, they must be considered to have treated it as withdrawn from March 1884. He was of opinion, therefore, that the Municipal Commissioners could not re-impose the tax in May 1884 without fresh sanction from Government. The requisite sanction was accordingly given on the 28th November 1884.

57. Sanction was given on the 11th July 1884 to the Commissioners of the Bisheupore Municipality, in the district of Bankoora, under section 78, Act V (B.C.), of 1876, to the levy by them, under section 134 of the Act, of a fee not exceeding Rs. 4 for a year, or Rs. 2 for a half-year, on the registration of all carts kept or habitually used within the municipality.

58. The Commissioner of the Presidency Division submitted on the 28th March 1884 a proposal made by the Commissioners of the Nuddea Municipality for authority to levy a fee for the registration, under section 133 of Act V (B.C.) of 1876 of all carts kept or habitually used within the municipality at the rates not exceeding those mentioned in section 134 thereof. The required authority was granted for the registration of carts, and sanction was given for the levy of the fees with effect from the 1st October 1884.

59. Sanction was given on the 8th December 1884 to the Municipal Commissioners of Durbhunga to levy a fee, under section 143 of Act III (B.C.) of 1884, from the 1st February 1885, for the registration of all carts kept or habitually used within the municipality. The rate sanctioned was not to exceed Rs. 4 per annum as provided by section 142 of the Act.

60. The Commissioners of the Kotechandpore Municipality, in the district of Jessore, applied in February 1884 for sanction to the imposition by them of a tax on carriages, horses, and other animals, mentioned in the third schedule of Act V (B.C.) of 1876, and to the levy of a fee on the registration of carts kept or habitually used within the municipality. The requisite sanction was given with effect from the 1st July 1884.

61. Sanction was also given during the year to the Commissioners of the Pooree and Balasore Municipalities to impose a tax on carriages and on horses

and other animals mentioned in the fifth schedule of Act III (B.C.) of 1884, and to levy a fee on all carts kept or habitually used within the municipalities, at rates not exceeding Rs. 4 per annum, or Rs. 2 per half-year.

62. *Rectification of municipal boundaries.*—A proposal was made during the year for revising the boundaries of the Burdwan Municipality by withdrawing a village called Fakirpore from its limits. This village is situated at a distance of more than a mile from the nearest group of buildings in the municipality. The whole population numbered only 88 persons, of whom 48 followed agricultural pursuits. The tax paid by them amounted to only Rs. 22-4-9 per annum. There were no good roads to the village, and the inhabitants derived no benefit from the municipality, either in the shape of lighting, conservancy, or in any other way. The Municipal Commissioners therefore recommended that the village should be withdrawn from the operation of the Municipal Act. Government sanctioned the proposal with effect from the 1st November 1884.

63. During his tour in the cold season of 1884, the Commissioner of the Burdwan Division found that certain villages named in the margin, included within the municipal limits of the town of Culna, were essentially rural in their character, the greater proportion of the inhabitants living by agricultural pursuits. He therefore suggested to the Municipal Commissioners the advisability of excluding these villages from the boundaries of the municipality, especially as they were situated at a distance from the main town, and produced an income which was quite inadequate to their wants. The Commissioners concurred with his suggestion, and recommended the withdrawal of the four villages from the operation of the Municipal Act. The Government of Bengal accepted the recommendation, and in the exercise of the powers conferred on it by section 13 of Act V (B.C.) of 1876 excluded the villages from the limits of the Culna Municipality with effect from the 1st September 1884. This revision has given the municipality a compact and well-defined boundary.

64. Towards the close of the year 1884, a proposal was made for the revision of the boundaries of the Bishenpore Municipality, in the district of Bankoora, with a view to exclude from it about 580 acres of uninhabited land situated within the villages of Koostoria, Chooramonipore, and Shyamsundarpore, and to include within the limits thereof two *bands* or reservoirs of water, known as *Kristoband* and *Jumnaband*. The proposal was sanctioned under section 9 of Act III (B.C.) of 1884 with effect from the 1st April 1885.

65. About three-fourths of the Goalundo Municipality as it stood in February 1881 having been swallowed up by the encroachments of the river Ganges, the railway, together with all its numerous employes, both European and native, was removed inland. The bazars followed the railway, and quite a new town was erected outside the old boundaries of the municipality. To provide for an adequate conservancy service and efficient supervision

1. Bismantpore and Dhubagati.
2. Mahmudpore, Baghari, Gopalpore, and Uttarjola.
3. Bethori and Jettigram.
4. Panshi, Sita Panshi, Bhagalari, and Goalundo Talando.
5. Char Bismantpore and Dhubagati.
6. Isail Sthram and Sujabad.

of sanitary matters in the new town, it was considered advisable to revise the boundaries of the municipality, so as to include within them the villages named in the margin. The Municipal Commissioners concurred in the proposal, and recommended it for the sanction of Government, which was given on the 10th April 1885.

66. The boundaries of the Colgong Municipality in the district of Bhagulpore were also revised during the year. It appeared that an indigo factory called the Gungledihi concern, and a large tract of country in which there were only low-lying paddy fields situated at the distance of a mile and a half from the Colgong Railway station, were included within the municipality, and that although the factory paid Rs. 4 a month as municipal tax, it derived no advantage of any kind from the municipality, and that the road leading from Colgong to the factory, though within the municipality was never kept in repair by the Committee, but that the owners of the indigo concern had to undertake the repairs at their own cost. Much inconvenience was also felt by the Municipal Police in having to keep watch over a tract of country in which there were no houses. It was therefore resolved by the Commissioners in

meeting to ask Government to revise the boundaries of the municipality by excluding therefrom the indigo factory and the paddy fields. Their recommendation was accepted by Government, and the revised boundaries were sanctioned with effect from the 1st February 1885.

67. Towards the close of the year 1883-84, a proposal was submitted by the Commissioner of the Orissa Division for the revision of the boundaries of the Pooree Municipality by including within them two villages, named Matiapara and Mahantishahi. The object of the Commissioners was to bring under municipal supervision a tank, named Indradumna, and a place called the Goondichabari attached to the temple of Juggunnath. Large number of pilgrims congregate at these places, and their sanitary condition was anything but satisfactory. It was therefore resolved by the Commissioners that a constant sanitary control should be established over the tank and the environs of the Goondichabari in the interests of those visiting the place. It was also reported that nearly all the people of these villages were employed in pursuits other than agricultural. The proposal was sanctioned by Government on the 14th August 1884, and the villages of Matiapara and Mahantishahi were brought under the operation of the new Municipal Act from the 1st October 1884.

68. Owing to the withdrawal of troops from Hazareebagh, the cantonment there virtually ceased to exist as a military post from the 15th May 1884. It was proposed therefore that the cantonment which was surrounded on all sides by the town should be included within the limits of the Municipality of Hazareebagh. The Municipal Commissioners agreed to the proposal, and recommended that the cantonment should be united with the municipality with effect from the 16th idem. As, however, it was illegal to give retrospective effect to any scheme of taxation, the union of the cantonment with the municipality was sanctioned with effect from the 13th June 1884.

69. *Income.*—The following statement shows in a condensed form the municipal revenue raised in these provinces during the year 1884-85 as compared with the previous year. The statement has been prepared in a different form from that given in paragraph 70 of the report for 1883-84. This was necessitated by the abolition of all distinctions by the new Municipal Act as regards the classification of municipalities. The statement, however, shows the receipts division by division, so that an idea may be formed at a glance respecting the progress made in each division in the direction of Local Self-Government, and the resources possessed by each for works of improvement of a permanent nature :—

70. It will be seen from the above statement that the total municipal revenue of the year fell short of that of the previous year by Rs. 1,79,668. The decrease occurred in all the divisions except Dacca, Chittagong, and Bhagulpore, in which the receipts were more than in 1883-84. There was a slight decrease of Rs. 1,525 in the Howrah Municipality, but the Suburban Municipality showed a falling off of Rs. 27,457. In the former the decrease was caused by the separation of the villages of Bellero, Barrackpore, Echapore, and Mali Panchghurra from the Howrah Municipality, and their inclusion within the municipal limits of Bali. In the case of the Suburban Municipality, the decrease was due partly to the withdrawal from the operation of the Municipal Act of certain Government buildings situated in the Lower Circular Road and the Bhowanipore Road and their inclusion with the limits of the cantonment of Fort William, and partly to the removal from Kidderpore of a large number of holdings on account of the proposed wet docks. The amount of decrease in other Municipalities is shown below :—

	Rs.
Other municipalities in the Burdwan Division ...	1,20,565
Ditto in the Presidency Division ...	17,999
Municipalities in the Rajshahye Division ...	31,283
Ditto in the Patna Division ...	34,895
Ditto in the Orissa Division ...	2,300
Ditto in the Chota Nagpore Division ...	8,329
Total ...	<u>2,15,371</u>

After adding to this the amount of decrease in Howrah and the Suburbs of Calcutta, the total decrease was Rs. 2,44,353. On the other hand there was an increase of income amounting to Rs. 64,686 in the divisions noted in the margin. The net decrease was therefore Rs. 1,79,668. The general cause of this decrease was the abolition of unions from the 1st August 1884.

	Rs.
Dacca Division ...	8,884
Chittagong Division ...	668
Bhagulpore ditto ...	<u>55,143</u>
Total increase ...	<u>64,686</u>

71. The increase in the Dacca Division was due to the increase in the number of holdings in the Dacca Municipality on account of the Dacca-Mymensingh Railway, and the collection of arrears of previous years in the Municipalities of Goalundo, Burrisal, Nalchiti, and Muktagacha. In the Kishoregunge Municipality there was an increase of Rs. 328 in the tax upon occupiers of holdings, which was due to the revision of assessment and to the assessment made upon new settlers. The increase in the Chittagong Division was slight.

72. The increase in the Bhagulpore Division was principally under the head of "miscellaneous receipts." This was due to the sale proceeds of two ranges of shops belonging to the Monghyr Dispensary being credited to the municipal fund during the year. They have since been invested in Government securities.

73. The following grants were made to municipalities during the year from provincial or local funds :—

Names of Municipalities.	Amount of grant.	For what purpose.
	Rs.	
Baidiabati ...	1,027	Amount of dispensary endowment and subscription made over to the municipality.
Burdwan ...	1,593	Amount of grant-in-aid made by Government for the municipal school.
Lalbagh ...	3,800	Granted by Government for the conservancy of the city.

Names of Municipalities.

Amount of
grant.

For what purpose.

		Rs.	
Darjeeling	...	7,771	This amount was made up of three items:—(a) Rs. 6,488 granted by Government for the maintenance of certain roads transferred to the municipality; (b) Rs. 1,000 from the Darjeeling Improvement Fund as a contribution towards the liquidation of the Cooch Behar Loan for water-works; and (c) Rs. 288 from Government for the construction of a drain from the Eden Sanitarium. In addition to these, the municipality received Rs. 7,844 from the station Amusement Club for certain improvements made to the Town Hall.
Gya	...	12,000	Granted from the Lodging House Fund for conservancy and lighting, and improvement of drainage &c.
Sasseram	...	1,100	No explanation is given in the Commissioner's report of the purpose for which these grants were made, or the sources from which they were made. The report is a brief review of the working of the six principal municipalities only in the division, viz., Patna, Gya, Arrah, Mozufferpore, Durbhunga and Chuprah. It does not contain any notice of the working of the sixteen minor municipalities in the division, in all of which, except four, the elective system has been introduced.
Bettiah	...	425	
Deoghur	...	700	Granted by the Lodging-house Committee to the Municipal Commissioners for the conservancy of the town.
Cuttack	...	135	The Commissioner's report has omitted to give any explanation in connection with this item in the accounts.
Purulia	...	498	No explanation given of this item in the Commissioner's report.

74. *Incidence of municipal taxation.*—The incidence of municipal taxation per head of population was twelve annas during the year. The incidence of total municipal income from all sources per head of population was one rupee and five pies.

75. *Total sum available.*—The balance at the close of last year, as shown in the accounts appended to this report, was Rs. 6,39,047, which added to the income of the year 1884-85 gave a total sum of Rs. 33,05,044 available for expenditure. The total expenditure during the year amounted to Rs. 28,06,542, as shown in the statement below, and the balance at the close of the year was Rs. 4,98,502.

76. *Expenditure.*—The annexed statement shows the various heads of expenditure in municipalities during the year.

77. The expenditure of the year amounted to Rs. 28,06,542 against

		Amount of increase.
		Rs.
1. Howrah Municipality in the Burdwan Division	...	4,272
2. Rajshahi Division	...	2,871
3. Dacca	...	16,476
4. Chittagong	...	7,669
5. Patna	...	10,639
6. Bhagalpore	...	1,52,982
7. Orissa	...	1,158
Total	...	1,96,067

Divisions in which there was decreased
expenditure during the year.

		Amount of decrease.
		Rs.
1. Other municipalities in the Burdwan Division	...	98,008
2. Suburban Municipality	...	82,909
3. Other municipalities in the Presidency Division	...	7,114
4. Chota Nagpore Division	...	7,891
Total	...	1,90,880

increased expenditure was incurred, and the amount of increase, are shown below :—

		Amount of increase.
		Rs.
Establishment and appliances for lighting	...	7,522
Registration of births and deaths	...	1,002
Repairs to markets, dispensaries	...	1,978
Maintenance of medical institutions	...	20,628
Vaccination establishment	...	1,364
Conservancy	...	19,203
Other measures for the protection of public health	...	13,078
Public Works—Roads	...	169
Interest on loans	...	1,351
Deposits and advances	...	15,888
Miscellaneous	...	67,859
Total	...	1,50,042

79. There was smaller expenditure under the following heads :—

		Amount of decrease.
		Rs.
Establishment and collection charges	...	10,815
Establishment and appliances for extinguishing fires	...	35,250
Police and its contingencies	...	49,667
Buildings, slaughter-houses and latrines	...	4,235
Water-works, establishment and repairs	...	12,569
Establishment and appliances for watering roads	...	982
Road-cleaning establishment	...	4,537
Drainage works	...	16,770
Public instruction	...	576
Survey of land	...	1,336
Other charges under "public convenience"	...	120
Contribution to local or provincial funds	...	3,458
Loans—Instalments paid during the year	...	4,540
Total	...	1,44,855

After deducting the amount of decrease from the sum total of the items under which increased expenditure was incurred during the year, the net increase was Rs. 5,187.

80. *Establishment and Collection Charges.*—From the statement in the

Divisions.	Cost of establishment.				Collection charges.			
	1883-84.	1884-85.	Increase.	Decrease.	1883-84.	1884-85.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Howrah Municipality ...	17,708	18,484	786	...	5,352	5,308	...	44
Other municipalities in the Burdwan Division ...	20,527	20,784	257	...	15,642	11,487	...	4,155
Suburban Municipality ...	87,404	24,998	...	12,786	11,684	12,253	569	...
Other municipalities in the Presidency Division	18,085	18,085	2,000	...	25,411	24,484	...	927
Rajshahye Division ...	18,822	14,780	958	...	8,247	8,840	102	...
Dacca Division ...	9,943	9,864	...	889	15,940	14,650	...	1,290
Chittagong Division ...	2,455	3,071	616	...	4,071	3,088	...	983
Patna Division ...	26,527	24,819	7,662	...	25,642	21,250	...	4,392
Bhagulpore Division ...	8,076	8,815	739	...	8,716	8,869	...	153
Orissa Division ...	8,091	8,409	378	...	5,611	5,986	375	...
Chota Nagpore Division ...	1,780	1,646	...	135	4,104	2,688	...	1,415
Total ...	1,57,408	57,284	18,286	13,490	1,28,420	1,17,728	1,046	11,792

man in the place of the salaried officer who had held that post in the municipality for several years. It is very doubtful whether this economy was conducive to efficiency in the administration of the municipality. The report of the municipality, which was received on the 6th January 1886, after repeated reminders, was very meagre in details and full of inaccuracies. It does not show a single work of importance to have been executed during the year. As, however, the scheme of amalgamating a large portion of this municipality with the Metropolitan municipality of Calcutta is about to be considered in the Legislative Council, the Lieutenant-Governor hopes the time is not far distant when the suburbs will make a better figure. The collection charges proper showed a decrease of Rs. 10,691 below those of the previous year. The decrease was distributed over all the municipalities in the province, except the Suburban Municipality and the municipalities in the Rajshahye and Orissa divisions, in which there was an aggregate increase, under this head, of Rs. 1,046. This general decrease in the cost of collection was due to the diminished revenue which was realized during the year, the collecting agency in the majority of cases being paid by commission at a fixed rate upon the total sum of municipal dues collected by them.

81. *Establishment and appliances for extinguishing fires.*—The expenditure under this head amounted to Rs. 11,479, against Rs. 46,729 in the previous year. The decrease, which amounted to Rs. 35,250, was due to the non-payment by the Suburban Municipality of its share of the cost of the Metropolitan fire-brigade during the year, and was therefore only apparent. The Municipal Commissioners failed to arrive at a decision within the year as to the rate of license fee to be charged for jute warehouses situated in the suburbs, and consequently no fees were realized by them from the owners thereof during 1884-85. Twelve fires occurred in the Suburbs, destroying property to the value of Rs. 83,350. Besides these, there occurred another fire just before the commencement of the year on the river, which might have been attended with most disastrous results to the shipping in the port of Calcutta. It broke out on board the American ship *Aurora*, lying off Matiabrooj, laden with 27,022 cases of kerosine oil. Twenty-five hours elapsed before the flames could be got under, and the loss is estimated at Rs. 2,50,000. In the Howrah Municipality the number of fires which occurred during the year was also twelve. The value of property destroyed by these

conflagrations was estimated at Rs. 61,194. In one fire only the loss was Rs. 60,000. It occurred in the premises of the Howrah Hydraulic Press, belonging to Messrs. Haworth and Company. The Commissioners issued licences to owners of 27 jute warehouses during the year, and realized fees to the amount of Rs. 6,000. Eighty per cent. of the fees were paid to the Commissioner of Police, Calcutta, who was in charge of the entire fire-brigade establishment.

82. The expenditure under the head of *lighting* shows an increase of Rs. 7,522 over that of the previous year. The bulk of the increase occurred in the municipalities in the Patna Division. There was also an increase of expenditure under this head in the Suburban Municipality. This was due to 67 kerosine lights being added to the number of lights burnt during 1883-84.

83. The expenditure on account of *police* amounted to Rs. 55,983 against Rs. 1,05,650 in the previous year, showing a decrease of Rs. 49,667. This was due to the operation of section 7 of Act IV (B.C.) of 1884, under which the proportion of the cost of police chargeable to the municipal funds of Howrah and the Suburbs is not to exceed one-fourth of the estimated total expenditure of the year. After the passing of the new Municipal Act III (B.C.) of 1884, it became illegal to expend any part of the municipal funds on the payment of the police employed in municipalities, as Part V of Act V (B.C.) of 1876, which contained provisions regarding the appointment and payment of municipal police, was omitted. Howrah and the Suburbs of Calcutta being the only two municipalities which were not relieved, under the orders of 20th February 1882, from the charge of maintaining the police force required for their watch and ward, it became necessary to pass a separate Act to meet the cases of these two municipalities. Act IV of 1884 was passed by the Bengal Legislative Council on the 4th April 1884, and it received the assent of the Governor-General on the 22nd of that month. It came into force on the day on which the Municipal Act came into force, *i.e.*, on the 1st August 1884.

84. The strength of the suburban police consisted of two Superintendents, 68 subordinate officers and 654 constables, as in 1883-84. Among the subordinate officers there were 30 Bengalis and 15 up-countrymen. In the rank of constables there were 75 Bengalis and 553 up-countrymen. The Howrah municipal police force consisted of three inspectors, two sub-inspectors, 15 head-constables and 312 constables.

	Amount of increase, Rs.
Howrah Municipality ...	164
Other municipalities in the Burdwan Division ...	4,608
Ditto in the Presidency Division ...	563
Municipalities in the Dacca Division ...	7,123
Ditto in the Chittagong Division ...	3,062
Ditto in the Patna Division ...	8,404
Ditto in the Bhagalpore Division ...	1,985
Ditto in the Orissa Division ...	831
Ditto in the Chota Nagpore Division ...	1,540
Total ...	23,320
Less amount of decrease—	
In the Suburban Municipality ...	1,767
In municipalities in the Rajshahye Division ...	925
Net increase ...	20,628

85. *Maintenance of Medical Institutions.*—There was an increase of Rs. 20,628 in the expenditure under this head during the year under report. The increase occurred in all the divisions, except the Suburban Municipality and the municipalities in the Rajshahye Division. The statement in the margin shows the amount of increase in each division.

86. *Vaccination.*—The statement below shows the results of vaccine operations carried on during the year in municipalities and public dispensaries:—

Number of municipalities and dispensaries to which vaccinators were attached.	Number of vaccinators employed.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.	
		Male.	Female.	Total.	Primary.	Re-vaccination.
180	240	48,423	37,513	85,936	94.72	63.75

87. The subjoined statement shows the number of vaccinations which were performed with bovine lymph during the year under review in some of the municipalities in Bengal:—

Total number vaccinated.	PRIMARY.		RE-VACCINATION.		PERCENTAGE OF SUCCESSFUL CASES TO TOTAL VACCINATED.	
	Number vaccinated.	Number successfully vaccinated.	Number re-vaccinated.	Number successfully re-vaccinated.	Primary.	Re-vaccination.
7,808	7,684	7,161	140	75	93.55	45.39

88. During the year the Compulsory Vaccination Act, V (B.C.) of 1880, was brought into operation in the municipalities named below: the law was in force in 81 towns:—

Names of Towns.

- | | |
|-------------------|-------------------|
| 1. Bali. | 8. Hazaribagh. |
| 2. Brahmanberiah. | 9. Kotochandpore. |
| 3. Comillah. | 10. Patna. |
| 4. Cuttack. | 11. Pooree. |
| 5. Darjeeling. | 12. Purneah. |
| 6. Deorhur. | 13. Sahibgunge. |
| 7. Durbhunga. | 14. Sherepore. |

89. The provisions of the Act, while affording sufficient protection to children and permanent residents of towns, have failed to secure an equal measure of benefit to immigrants, visitors, and temporary sojourners. To remedy this defect it has been proposed to amend the Act—*firstly*, by permitting notices to be served on the parents of children, in the same way as in the case of adults, requiring such children to be vaccinated within fifteen days of the service of notice; *secondly*, by authorizing the Health Officer to require any unprotected person on board any vessel arriving in the Port of Calcutta to be vaccinated; and *thirdly*, by requiring persons occupying houses, and the masters of vessels, to afford reasonable access to a public vaccinator to ascertain whether the inmates are protected or not. A Bill to this effect has been introduced in the present session of the Bengal Legislative Council.

90. The table below exhibits collectively the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination, in connection with their sanitary duties:—

CIRCLES.	BY THE DEPUTY SANITARY COMMISSIONERS.		BY THE DEPUTY SUPERINTENDENTS OF VACCINATION.	
	Number of officers.	Number of villages inspected.	Number of officers.	Number of villages inspected.
Metropolitan	1	612	5	2,851
Darjeeling	1	98	2	164
Barrackpore	1	479	1	25
Essential Portmahals	2	52	.....	.....
Eastern Bengal	1	153	1	354
Orissa	1	802	} There were no Deputy Superintendents in these circles.	
Beha	1	309		
Total	7	2,713	9	2,974

91. *Water-supply.*—The expenditure under this head shows a decrease of Rs. 12,569 from that of the previous year. The divisions in which there occurred decreases and increases are shown below:—

			Amount of decrease.
			Ra.
In municipalities in the Burdwan Division, except Howrah	...	...	1,07,956
Ditto in the Rajshahye Division	...	...	9,173
Ditto in the Dacca Division	...	...	933
Total decrease	...	...	1,18,062

	Amount of Increase Rs.
In the Howrah Municipality	6,750
In the municipalities in the Presidency Division, except the Suburban Municipality which spent nothing under this head	917
In the municipalities in the Chittagong Division	475
Ditto in the Patna Division	575
Ditto in the Bhagulpore Division	95,988
Ditto in the Orissa Division	36
Ditto in the Chota Nagpore Division	774
Total increase	1,05,493

After deducting the amount of increased expenditure from that of decrease, the net decrease was, as stated above, Rs. 12,569.

92. During the year the construction of the Burdwan water-works was completed, and they were formally opened by the Lieutenant-Governor on the 4th November 1884. The regular supply of water commenced from the 1st December. The measure has proved to be of great benefit to the inhabitants of the northern portion of the town in which the pipes have been laid and hydrants set up. It is reported that at first many of the inhabitants were unwilling to use the filtered water, but the prejudice soon died away, and now about 99 per cent. of the inhabitants have begun to use it. Owing to scanty rainfall during the past two years, many of the tanks in the town dried up, and there would have been scarcity of water, if the water-works had not been completed. The supply of water is ample, and the Government Chemical Examiner is of opinion that "the water is of good potable quality." It is stated that the Commissioners have sanctioned house connections, which will soon be carried out. There were erected 60 hydrants during the year, but applications for more have been made by the inhabitants. The people living in the southern part of the town draw their supply from the Banka nulla and the Eden Canal.

93. In the Serampore Municipality, the manager of the Wellington Jute Mills had a large cistern constructed, capable of containing 73,000 gallons of water from the river of comparatively pure quality, for the benefit of the work-people in the Mahesh and Rishra busteers.

94. The scheme for supplying filtered water to the riparian municipalities lying between Howrah and Serampore, referred to in paragraph 97 of the report for 1883-84, did not make much progress during the year. Plans and estimates of the scheme were under preparation by the Executive Engineer of the Burdwan Division, whose services have been lent by Government for the purpose, free of cost. A meeting of delegates from the municipalities of Howrah, Serampore, Bali, Baidyabati and Kotrung was held, and it was decided that the municipalities should make a *pro rata* contribution to meet the cost of the plans and estimates.

95. In the Presidency Division, the municipalities in the district of the 24-Pergunnahs obtain water from local tanks and rivers, but the sources of supply are neither good nor abundant. In some of the municipalities, such as Baranagore, South Barrackpore, North Barrackpore and Naihati, the chief source of supply is the river Hooghly, but the people living in the interior have to depend upon tanks and ponds which dry up in the hot season. Bussirhat, Taki and Baduria are supplied by the river Ichamutty, and Govardanga by the Jumna. With the exception of Birnugger, every municipality in the district of Nuddea has a river flowing by it, and a part of the population draw their supply of water from them. The river Jellinghee supplies water to Kishnaghur, the Hooghly and the Haripore khali to Santipore, the Churni to Ranaghat, the Bhugirathree to Nuddea, the Gorai to Kushtea and Coomerkhally, and the Bhoirub to Meherpore. The water-supply of the Jessore Municipality also is obtained principally from the Bhairub. The water of this river is fair in the rains, but bad in the cold season, when it becomes little better than a stagnant pool. In Khulna the water-supply is drawn from the rivers Bhairub and Rupsa. In the Moorsshedabad district the main source of supply for the towns of Berhampore, Lallbagh and Jungipore is the river Bhagirathree. The municipality of Kandi is supplied with water by the river Mourukhee.

96. In the Rajshahye Division, opportunity was taken by the Commissioners of the Rampore Beaulah and Nattore municipalities, at the time of the flooding of the Ganges in the rainy season, to flush out all the stagnant pools, tanks, and wells in these towns.

97. In the Dacca Division, nearly two-thirds of the population of the town of Dacca are now supplied with filtered water from the water-works; the rest resort to tanks, wells, khalls and the river. The Connaught extension of the water-works, referred to in paragraph 95 of the report for 1883-84, was completed during the year under report, and a new line of pipes is being laid through one of the principal streets of the town at the cost of a native gentleman, Baboo Madan Mohan Bysack, who has made a gift of it to the Municipality in memory of his late brother Baboo Lal Mohun Bysack.

98. In the Bhagulpore Division, the water-works project for the town of Bhagulpore, referred to in paragraph 100 of the report for 1883-84, did not make much advance during the year under report. Materials for the construction of the works were being collected when the year closed. The Government of Bengal has lent the services of the Superintending Engineer and his subordinates for the undertaking, free of cost. Since the close of the year a great advance has been made, and the works will probably be completed in the course of the present year.

99. In the Orissa Division, the town of Cuttack mainly receives its supply of water from the two rivers that surround it, and also from scattered wells. During the rainy season the floods in the rivers cause the water to be exceptionally muddy, and make its use for drinking purposes undesirable. The wells and tanks situated near the rivers also become unclean from percolation of flood-water from the rivers. Noting has yet been done towards the introduction of water works.

100. In the Pooree Municipality the water-supply is entirely drawn from wells and tanks. There are three large tanks within the town. These are called the Nurendra tank, the Markanda tank, and the Indradrumona tank. The greater number of the tanks are useless for drinking purposes, as they contain foul water. There is a large number of wells in this town, but not fit for use. During the pilgrim season, when people from all parts of India assemble here in immense numbers, great difficulty is experienced in procuring good water, and the poorer pilgrims and lower classes generally are compelled to use whatever they can get, and the town is constantly exposed to the risk of pestilence.

101. The Commissioner of the Division thus writes on the subject :—“ The very unsatisfactory nature of the water available in most of the tanks and wells in Pooree attracted my notice when I went there on inspection during the last cold weather. I requested the Civil Surgeon to examine the well water of the different parts of the town, and the following extract from Dr. Lyons' letter will show the result of his examination, and the causes to which this bad state of the water-supply is attributable. He says: ‘I have examined two samples of well water from each of the seven, sahies of the town, and one from the Nurendra tank, much used by the town people and by the pilgrims who visit Pooree * * *. All fifteen samples showed the presence of organic matter in solution, and sand in suspension; besides in eleven of them (including the Nurendra tank), insects and various forms of life were visible, sample No. 1 being the worst, in which eight different forms of insect life were observed under the microscope. The soil in which the town of Pooree is built is extremely permeable, and sewage, spillage and the like quickly gravitates to the sub-soil water level, which according to season ranges but from 6 feet to 11 feet from the surface. The drainage of the town is at present but partially carried out, and conservancy by the municipality is very limited. Hence the soakage from the private latrines and from the house drains, often situated not far off from house-well, contaminates the drinking water-supply, and without exception no well in the town can in these circumstances be regarded as free from organic taint * * *. Even with a more efficient system of drainage and conservancy it does not seem practicable to overcome entirely the difficulty of providing a pure drinking water-supply otherwise than by a system of filtration, and obtaining the supply from a source free from contamination.’

102. *Conservancy*.—The expenditure under this head amounted to Rs. 5,18,339 against Rs. 4,99,136 in the previous year. The increase occurred in the divisions named below :—

	Amount of increase. Rs.
In the Howrah Municipality	2,318
In the other municipalities in the Burdwan Division	14,795
In the other municipalities in the Presidency Division, except the Suburban Municipality	1,077
In the municipalities in the Rajshahye Division	5,714
Ditto in the Dacca Division	2,707
Ditto in the Patna Division	8,794
Total	35,405

103. On the other hand there was decreased expenditure under this head in the municipalities in the undermentioned divisions :—

	Amount of decrease. Rs.
In the Suburban Municipality	3,072
In the municipalities in the Chittagong Division	6,356
Ditto in the Bhagalpore Division	2,733
Ditto in the Orissa Division	2,526
Ditto in the Chota Nagpore Division	1,535
Total	16,202

Deducting the amount of decrease from the total of the increase, the net increase was Rs. 19,203.

104. The work of conservancy in the Howrah Municipality so far as regards the removal of surface refuse, the sweeping of streets and the clearing of drains was carried out with efficiency, but the arrangements for the removal and burial of the night-soil of the town were not satisfactory. The various trenching grounds leased by the municipality having been in use for several years have become thoroughly saturated with night-soil and the deodorizing properties of the earth have been to a great extent destroyed. The Commissioners propose to cease operations in these lands for some time, and to sow them with strong feeding crops, such as reana grass, sugarcane, &c. In almost all the other municipalities in the Burdwan Division, the streets were regularly swept by sweepers employed for the purpose, and the sweepings were utilized in filling up unwholesome tanks, holes and hollows within municipal limits.

105. The conservancy arrangements of the Suburbs of Calcutta were very unsatisfactory. The roads were swept at uncertain intervals and the drains were never properly cleared of deposits of earth and the refuse which flows from house drains. The work having been given out on contract is constantly ill-performed. The night-soil service was also performed very indifferently. In the other municipalities in this division, there was no uniform system of conservancy maintained for the sweeping of streets and removal of refuse and night-soil. In Barripore, Joynagore, Taki and Baduria in the district of the 24-Pergunnahs, in Nuddea, Kumarkhally and Meherpore in Nuddea, in Moheshpore in Jessore, and Sathkira in Khulna, there was no fixed establishment of coolies. In the North Dum-Dum Municipality in the 24-Pergunnahs, in Kushtea in Nuddea, and Debhatta and Chanduria in Khulna, there was no conservancy establishment at all. In all these places temporary coolies were employed at intervals when required. The arrangement for sweepers is reported to have been good in the towns of Jessore, Berhampore and Lalbagh. Most of the roads in these towns were swept daily, and the sweepings and other refuse were regularly removed in carts and baskets to the places assigned for their deposit. In the latter two municipalities drains were regularly cleaned by drain coolies, and dead bodies of paupers were carried away by dories employed by the municipalities and burnt at the municipal cost.

106. In the Rajshahye Division, the conservancy of the towns of Dinagepore, Rungpore, Rampore Beaulah, Darjeeling, Pubna and Kurseong was

well looked after. In Darjeeling the street sweepings and garbage were carried away in spring carts drawn by ponies, and shot down a precipice below a location called the "Ferndale" on the Victoria Road. To facilitate the work of removing the refuse, numerous boxes for depositing street sweepings and garbage have been provided in the bazar alongside the roads, and at the expense of owners in private compounds.

107. In the Dacca Division, the conservancy arrangements of the towns of Dacca and Naraingunge were commensurate with the means of those municipalities. The street sweepings and garbage of the towns of Dacca, Naraingunge, Furreedpore, Burrisal, Nasirabad and Muktagacha were utilized in filling up pits, holes and low grounds. Those of Goalundo were removed to the adjacent chur, where they were burnt. The sweepings in Madaripore, Nalchiti and Jhalokati were thrown into the river or khall flowing by. In Jamalpore and Sherepore these were disposed of by private individuals; in the former in their own compound, and in the latter at a public place provided for the purpose in a mohallah called Madhabpore.

108. In the Bhagulpore Division, the conservancy supervision in the towns of Monghyr and Bhagulpore was satisfactory. In Monghyr the sweepings were regularly removed every day from the roadsides, and utilized in filling up unwholesome hollows and useless wells in the town. The contents of reservoirs and cess-pools were removed in barrel carts, and were disposed of in pits in the municipal waste grounds set apart for the purpose. For purpose of complete supervision, the town was sub-divided into two divisions, and each division was placed in charge of an overseer with an adequate establishment. In Bhagulpore the sweepings were carried to the public garden, and there utilized as manure for enriching the soil.

109. The conservancy provisions of part VII of Act V (B.C.) of 1876 was extended to the following municipalities during the year :—

Bhuddesur,	Culna,
Bansberiah,	Joynuggur, and
Bali,	Seraingunge.

Part IX of Act V (B.C.) of 1876, regarding the regulation of markets, was extended to the Patna Municipality during the year.

Act VI (B.C.) of 1878, which provided for the cleansing of all public and private latrines, was extended to the Shahagunge Mohallah of the Hooghly and Chinsurah Municipality, and to the municipalities of Rampore Beaulah and Naraingunge.

Part IX of Act III (B.C.) of 1884, which corresponds to Act VI (B.C.) of 1878, was extended to the Raneegunge Municipality towards the close of the year.

Part X of Act III (B.C.) of 1884, which corresponds to part IX of the old Municipal Act and contains provisions for the regulation of markets, was extended to the municipalities of the Chittagong, Baidyabati, Raneegunge, and Roserah.

Bye-laws were framed by the Municipal Commissioners and confirmed by the Lieutenant-Governor for the municipalities of Howrah, Jessore, Dacca, Naraingunge, Nasirabad, Chittagong, Sitamarhi, Doomraon, and Monghyr.

110. The following table shows the proportion of total income spent under the head of "Public Health" in the municipalities of the different divisions during the year 1884-85 :—

Names of Divisions.						Percentage
Burdwan	...	...	...	...	...	52.27
Presidency	...	...	...	...	...	35.83
Rajshahye	...	...	...	...	...	55.95
Dacca	...	...	...	...	...	52.98
Chittagong	...	...	...	...	...	48.50
Patna	...	...	...	...	...	52.72
Bhagulpore	...	...	...	...	...	69.61
Orissa	...	...	...	...	...	49.49
Chota Nagpore	...	...	...	...	...	56.37

The percentage of total municipal income spent on the protection of "public health" in the towns in Bengal was ... 48.52

111. During the year the Sanitary Commissioner visited the municipalities

<i>In January.</i>	<i>In March.</i>	<i>In August.</i>
1. Old Maldah.	12. Gya.	22. Kurseong.
2. Bahadurpur.	13. Bongaipoor.	23. Dacca.
3. Bhaulpore.	14. Jamalpoor.	24. Naraingunge.
4. City Moorshedabad.	15. Durbhanga.	
5. Purneah.	16. Bongaipoor.	
6. Berhampore.	17. Chupra.	
7. English Bazar.	18. Motihari.	
8. Soory.	19. Bettiah.	
<i>In February.</i>	<i>In May.</i>	<i>In November.</i>
9. Burdwan.	20. Suburbs of Calcutta.	25. Hoochly.
10. Patna.	21. Darjeeling.	26. Serampore.
11. Arrah.		27. Howrah.

where little or no progress had been made. The sanitary condition of Burdwan, Darjeeling, Monghyr, Kurseong, Berhampore, Lalbagh or City Moorshedabad, Hoochly and Chinsurah, Howrah, Durbhanga and Purneah was reported by him to be fairly satisfactory. The towns noted below were unfavourably reported on by him—

- | | |
|-----------------|---|
| 1. Bettiah. | 6. Dacca. |
| 2. Jamalpoor. | 7. Serampore. |
| 3. Motihari. | 8. Patna. |
| 4. Naraingunge. | 9. Suburbs of Calcutta, which he considered to be the worst of all. |
| 5. Arrah. | |

The Sanitary Commissioner also inspected during the year in company with the Civil Surgeon of the 24-Pergunnahs two bustees in the Suburban Municipality, called the Moti Jheel bustee and the Kantal Bagan bustee, and forwarded a joint report indicating the defects observed in them, and the recommendations for their reclamation and improvement.

112. *Public Instruction.*—The amount spent on education by municipalities in these provinces during the year 1884-85 was Rs. 86,729 against Rs. 87,305 in the previous year. The decrease occurred in the municipalities in the Burdwan, Dacca, Patna, Orissa and Chota Nagpore Divisions. The statement below shows the classes of institutions to which municipal support was given—

CLASSES OF INSTITUTIONS.	Government institutions.		Institutions under public management maintained by municipal boards.		Institutions under private management.	
	Amount of municipal grant.		Amount of municipal grant.		Amount of municipal grant.	
	Rs.		Rs.		Rs.	
<i>Secondary education.</i>						
For boys—						
High English schools	3,770	1,280	18,980	
Middle do. do.	600	578	12,211	
Do. vernacular do.	694	3,728	6,117	
For girls—						
Middle English schools	180	
Do. vernacular do.	391	
<i>Primary education.</i>						
For boys—						
Upper primary vernacular schools	3,933	
Lower do. do. do.	6,905	
For girls—						
Upper primary vernacular schools	842	2,576	
Lower do. do. do.	2,515	
<i>Special education.</i>						
Engineering and surveying schools	306	...	
Total	...	5,064	...	6,73	53,808	

During the year Rai Goluk Chundra, Bahadoor, a resident of the town of Chittagong, in commemoration of the visit of the Lieutenant-Governor to that

town, made a donation of Rs. 2,000 for the construction of a suitable building for the local municipal school.

113. *Public Convenience*.—The expenditure under this head amounted to Rs. 6,75,199 against Rs. 6,76,486 in the previous year, thus showing a decrease of Rs. 1,287. The decrease occurred in the municipalities in the Burdwan and Presidency Divisions other than those of Howrah and the Suburbs of Calcutta, and in the Bhagulpore and Chota Nagpore Divisions. There was on the other hand increased expenditure incurred in the Howrah and Suburban Municipalities, and in the municipalities in the Rajshahye, Dacca, Chittagong, Patna and Orissa Divisions. The table in the margin shows in detail the amount of increase and decrease which occurred under this head in each division.

	Amount of decrease. Rs.	Amount of increase. Rs.
Municipalities in the Burdwan Division other than Howrah ...	2,563	6,170
Municipalities in the Presidency Division other than the Suburbs of Calcutta ...	12,189	2,713
Municipalities in the Bhagulpore Division ...	22,316	4,042
Ditto in the Chota Nagpore Division ...	1,888	13,871
Total ...	39,860	374
Municipality of Howrah ...		10,863
Ditto of the Suburbs of Calcutta ...		641
Municipalities in the Rajshahye Division ...		38,563
Ditto in the Dacca Division ...		
Ditto in the Chittagong Division ...		
Ditto in the Patna Division ...		
Ditto in the Orissa Division ...		
Total ...		1,287
Net decrease ...		

114. Under the provisions of section 30 of Act III (B.C.) of 1884, the roads named below situated in the Rungpore Municipality were excluded from the operation of that Act, and transferred to the charge of the District Road Committee of Rungpore—

1. The road from the First Moonsil's court to the Nawabgunge out-post *via* Moonshipara.
2. The road from the first lamp-post in Nawabgunge, going eastward and running past the *sāl* topes, to the Dalputty road (part of the main station road No. 1).

115. *Working of Act V (B.C.) of 1883*.—In paragraph 117 of the report for 1883-84, it was stated that to provide for the registration and control of porters and dandewallahs in the hill stations in these provinces, Act V (B.C.) of 1883 was passed. By a notification, dated the 25th May 1883, the Act was extended to the Darjeeling Municipality with effect from the 15th June following, but the law was actually worked from the 1st January 1884. Under section 4, the Vice-Chairman of the Municipality was appointed registering officer. Under section 10 a table of rates of hire was framed by the Municipal Commissioners, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours. It was approved by the Lieutenant-Governor and published in the *Calcutta Gazette*. A copy of the notification is annexed. From 1st January

Vide Appendix F. to 31st December 1884 the number of licenses granted was 697. Thirteen licenses were returned during the year, there were therefore 684 licenses in force on the 31st December. One hundred and fifty brass badges were issued during the year at a cost of Rs. 155. It is reported that though coolies frequently offered themselves for hire without their badges, no action was taken under section 9 of the Act, as it was desired to work the law with moderation. It was for this reason also that no action was taken under sections 12, 13, and 14, though numerous complaints were received against the coolies by the Registering officer. A sum of Rs. 493-4 was expended by the Municipality in working the Act, but it is expected that the expenditure will be much less in future years. It is reported that the Act has conferred great benefits to the visitors to Darjeeling. Before it was passed, the station was infested by labourers, mostly Thibetans, who worked at their pleasure and took what rates they chose to ask, and who made themselves obnoxious in a variety of ways, were insolent, clamorous and turbulent, and completely beyond any control except what the police could exercise over offences committed in their sight. Now there are 700 registered coolies in the station, a number quite sufficient for the wants of the place, who know what their duties are and at what rates they are entitled to be paid. The fact that the coolies are now identifiable has made them

more amenable to control. As yet there has been no prosecution under the Act, as complaints to the Registering officer have had the effect of procuring compliance with the provisions of the Act.

116. *Loans contracted by Municipalities.*—The following statements show the loans that have been obtained by municipalities and other corporations from Government and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879. The first statement was published in the *Calcutta Gazette* of the 23rd December 1885 in accordance with the rules issued by the Government of India under the Loan Act. Both the statements were prepared from the accounts kept in the office of the Accountant-General, Bengal.

Statement of special loans made to Municipalities and other Corporations and Public Bodies in Bengal during the year 1884-85.

[illegible]

(c).—This is a temporary loan to be repaid when the construction of the Kidderpore docks is raised.

(a).—This is a temporary loan to be repaid when the construction of the Kidderpore docks is raised.
(b).—This has been written off under the orders of the Government of India, Finance and Commerce Department, No. 3542, dated 23rd October 1893.

Statement of Loans raised by Municipalities and other Public Bodies outside Government Account during the year 1884-85.

Corporations receiving loan.	Date of order authorizing loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at end of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into Sinking Fund up to 31st March 1885.
		Rs.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta Municipality— Loans with 5 per cent. Reserve Fund.	17th Mar 1882; 10th February 1883	54,00,000 15,00,000	5 per cent. 5 per cent.	49,48,000 0 0	.....	49,48,000 0 0	52,62,100 0 0	46,17,000 0 0	4,96,108 6 2	4,64,108 6 2	(a) 13,96,000 0 0 (b) 14,400 0 0 (c) 200 0 0 (d) 816 8 1
Loans with 1 per cent. Reserve Fund.	11th July 1883; 30th June 1884	14,00,000 1,00,000	4 per cent.	10,49,000 0 0	11,00,000 0 0	21,49,000 0 0	.....	25,48,900 0 0	.....	.....	.....
Total		68,00,000		59,97,000 0 0	12,00,000 0 0	71,97,000 0 0	52,62,100 0 0	71,65,900 0 0	4,96,108 6 2	4,64,108 6 2	14,16,816 8 1
Darjeeling Municipality ..	28th May 1879; 22nd December 1884; 17th June 1885	80,000	5 per cent.	49,500 0 0	.....	49,500 0 0	2,800 0 0	47,700 0 0	2,850 0 0	2,850 0 0	.....
Port Commissioners ..	24th July 1881, and 12th February 1882	30,00,000	4 per cent.	30,40,000 0 0	.....	30,40,000 0 0	.....	30,40,000 0 0	1,53,375 0 0	1,73,000 0 0	(c) 13,500 0 0 (d) 1,000 0 0 (e) 1,000 0 0 1,53,500 0 0
Burdwan Municipality ..	22nd February 1883	1,00,000	5 per cent.	1,00,000 0 0	.....	1,00,000 0 0	.....	1,00,000 0 0	5,310 7 3	4,967 9 3	4,900 0 0
GRAND TOTAL		1,30,00,000		1,11,07,400 0 0	13,00,000 0 0	1,24,07,400 0 0	55,42,100 0 0	1,03,12,900 0 0	6,57,778 13 5	6,38,000 15 8	14,61,316 8 1

(a) Amount of investment on account 5 per cent. Reserve Fund outstanding on 31st March 1885.

(b) Amount of investment on account 1 per cent. Reserve Fund.

(c) Cash with the Municipality on account 5 per cent. Reserve Fund.

(d) Cash with the Municipality on account 1 per cent. Reserve Fund.

(e) Investment on account Port Trust Debenture Loan Sinking Fund.

(f) Amount repaid to Bank of Bengal on Port Trust Sinking Fund.

(g) Amount repaid to Bank of Bengal on Port Trust Sinking Fund.

(h) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(i) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(j) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(k) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(l) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(m) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

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(v) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(w) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(x) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(y) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

(z) The amount quoted above presents the par value of investment and cash set on 31st March 1885, after paying off the liabilities of 1884, but the Municipality in their statement, furnished to this Office, have shown Rs. 4,55,400-0-0.

117. *Working of the Pilgrims' Lodging-house Act IV (B.C.) of 1871.*—This Act as amended by Act II (B.C.) of 1879 and Act I (B.C.) of 1884 was in force during the year in the towns of Pooree, Gya, Denghur, Ooloobariah in the district of Howrah, Raneegeunge in Burdwan, and Gurbetta in the district of Midnapore. In Raneegeunge there were no proceedings taken under the Act, as all the hotels or lodging-houses in the town were closed, and no applications were received for the grant of licenses.

118. In Pooree 5,802 houses affording accommodation for 10,695 lodgers were registered under 314 licenses. The income of the year from fees and fines amounted to Rs. 6,075-6-6 against Rs. 4,580 in the year before. The increase was due to a large influx of pilgrims during the last Dolejattr festival, the time being a propitious one for pilgrimage from a Hindu point of view. The total receipts of the year, including the closing balance of 1883-84, amounted to Rs. 7,516-10-2. The charges under all heads, including Rs. 2,000, which the Lodging-house Committee made over to the municipality for purposes of conservancy and sanitation, amounted to Rs. 5,190 against Rs. 7,041-12-3 in the previous year. There were 41 prosecutions instituted under the Act during the year against 74 in 1883-84. Convictions were obtained in 36 cases, two trials resulted in acquittals, and three cases were pending at the close of the year. The only medical charity which was managed by the Lodging-house Committee was the Pipli Dispensary. It afforded relief to 138 indoor and 1,749 outdoor patients, and cost the Committee Rs. 1,085-11-5 for its maintenance, besides a contribution from Government amounting to Rs. 302-10-3. The average cost of disting each patient was one anna and five pices only. During the year several batches of poor pilgrims came from the North-Western Provinces to visit the temple of Juggunnath, and were obliged on account of their poverty to take shelter in the gardens of their *pandahs* (priests). The *pandahs* were prosecuted under clause 19 of the bye-laws under the Lodging house Act. The cases were pending when the year closed. The Commissioner of the Orissa Division considers the lodging-houses in Pooree to be hot beds of disease, and the houses are so closely packed that there is little or no ventilation. He adds—"I see no immediate possibility of any improvement till the railway is extended to Pooree, when pilgrims will have less necessity to linger in order to rest and recover their strength before the home journey. If the country around were favourable to camping, I believe few would use the lodging-houses, but the country is so wet and undrained that there are no suitable camping grounds." The inspection of the conservancy arrangements within the great temple was made by the members of the Sub-Committee appointed by the President of the Lodging-house Committee for this duty. The inspection of the lodging-houses was made by the Health Officer with the assistance of the municipal staff.

119. In Gya 546 licenses were issued for the accommodation of 17,057 lodgers against 452 licenses for 15,558 pilgrims issued during the previous year. Fifty new certificates were granted by the Health Officer under section 6 of Act IV (B.C.) of 1871 against 21 issued during the year 1883-84. The certificates were given to owners of lodging-houses after personal inspection of the houses by the Health Officer, and on his being satisfied that the houses were sufficiently ventilated and had within a reasonable distance a sufficient supply of water fit for human consumption, and had also sufficient privy accommodation, and were otherwise fit for the reception of lodgers. On the production of these certificates, the requisite licenses were granted by the Magistrate under section 3 of the Act. The receipts of the year, including a balance of Rs. 804-11-1, amounted to Rs. 14,754-3-1, and the expenditure amounted to Rs. 13,711-15-1. There was a balance of Rs. 1,042-4 in hand on the 31st March 1885. There were 92 prosecutions instituted for breaches of the provisions of the Act, and the aggregate amount of fines realized was Rs. 1,100-4. The Lodging-house Committee contributed to the municipality a sum of Rs. 12,000 for the following purposes :—

	Rs.
For the conservancy of the town	5,383
For the improvement of drainage	2,617
For the construction of a building for the Pilgrim Hospital	4,000
Total	12,000

The Committee under the Act consisted of three official and three non-official members. They met only twice during the year. It is stated that they had no occasion to hold more meetings, as all conservancy matters under the Act were dealt with at the ordinary monthly meetings of the Municipal Commissioners. The number of deaths among pilgrims was 244 against 116 in the previous year. The increase was accounted for by the Health Officer as being due rather to more accurate registration of deaths and closer supervision over the pilgrims than to any actual increase of mortality, as there was no epidemic of cholera or fever during the year. During the pilgrim seasons the lodging-houses were constantly visited by the Health Officer; and where cases of cholera occurred, the houses were disinfected by sulphur fumes and other means.

120. In Deoghur 149 licenses were issued during the year for the accommodation of 3,631 lodgers against 137 licenses granted in the previous year. The receipts of the fund, including a balance of Rs. 601-1, amounted to Rs. 1,221-7, and the expenditure to Rs. 1,028-4 11, leaving a balance of Rs. 193-2-1 to the credit of the fund at the close of the year. The Lodging-house Committee gave a grant of Rs. 700 to the local municipality for expenditure on the conservancy of the town, and constructed a reservoir for water and a well at a cost of Rs. 238-7-6. The Committee met three times during the year, and exercised a strict supervision over the working of the Act with a view to prevent the accommodation of pilgrims in unlicensed houses. The working of the Act in the town of Deoghur was on the whole satisfactory.

121. In Oolobarua 20 applications were received during the year for the grant of licenses to open lodging-houses. In all the cases licenses were granted on the certificate of the Health Officer as to the fitness of the houses for the reception of lodgers. The receipts of the fund including an opening balance of Rs. 148-2-9 amounted to Rs. 562-6-9, and the expenditure to Rs. 473-1-4. The conservancy establishment employed by the Committee consisted of two sweepers at Rs. 5 each per mensem for sweeping the streets daily, two mehters at Rs. 9 each for removing night-soil and urine from the public latrines and urinals in the town, of which there are two of each kind, and one peon at Rs. 5 for supervising the work of the sweepers and the mehters. Besides these, there were six more mehters employed by the Committee, who were paid by the lodging-house keepers and other residents of the town for removing filth from their houses. The night-soil of the town and the street sweepings were daily removed to a considerable distance from the town, and there buried under ground at a proper depth from the surface. The Committee held nine meetings during the year and took a great interest in the working of the Act.

122. In Gurbetta, the working of the Act commenced from the 1st January 1884. The receipts of the fund during the year 1884-85 amounted to Rs. 110-8, and the expenditure to Rs. 68-2-3. A set of bye-laws was framed under section 37 of Act IV (B.C.) of 1871, and approved by the Lieutenant-Governor under section 38 thereof on the 11th November 1884. The Lodging-house Committee, which consisted of three official and three non-official members, held three meetings during the year, and were very careful in supervising the working of the Act in the town. Three prosecutions were instituted during the year under section 17 of the Act, in two of which the accused were convicted. A sweeper was employed by the Committee on a salary of Rs. 4 per month for sweeping the streets of the town and separate places were fixed for the burial and burning of corpses. It is reported that since the enforcement of the provisions of the Act the mortality in the town of Gurbetta has considerably diminished, and there was not a single case of cholera or small-pox during the year.

123. *Action taken by Government under sections 63, 64 and 65 of the controlling sections of the Municipal Act.*—These sections are numbered 59 to 66. The Select Committee in the report on the Municipal Bill thus explained the object of these sections:—"We imagine that the principle will generally be accepted, that it is desirable to leave to municipalities the greatest possible freedom of action so long as precautions are taken to ensure

that the liberty accorded to them will be rightly used. It is in the application of the principle that differences of opinion will be found. In our view the necessary precautions do not lie in the direction of restraining the power of the rate-payers to elect their own representatives or of the Commissioners to elect their own Chairman. We should prefer to attain our object by providing—*first*, that the Magistrate shall have full opportunities of knowing what the municipality is doing or resolving to do; *secondly*, that power shall be reserved to restrain a municipality from doing any specific act which may be dangerous to the public peace or injurious to the common interest; *thirdly*, that measures shall be possible by which a municipality may be compelled to perform any specific duty which it may have neglected to fulfil; and *fourthly*, that a municipality which may show persistent neglect or incapacity shall be liable to be suspended for such time as the Government may direct. To these safeguards we are disposed to attach much importance, and we have not only included them in the Bill, but have emphasized them by classing them together under a sub-head of *Control* in that part of the Bill which describes the constitution of the municipality.” A case in which the power of suspending the proceedings of the Commissioners vested in the Local Government under section 63 was exercised occurred in the Patna Municipality. On the 31st March 1884, the Commissioners of this municipality elected Mr. R. C. Mackennie, a Civil Engineer, to be their Vice-Chairman for a term of two years on a salary of Rs. 800 a month, in consideration of his performing the duties of Engineer to the municipality in addition to those of the Vice-Chairman. The election was sanctioned by the Lieutenant-Governor under the first proviso to section 30 of Act V (B.C.) of 1876. When the new Municipal Act came into force and a new set of Commissioners were elected, they passed a resolution to the effect that they were entitled under the first part of section 25 to elect a Vice-Chairman without reference to the previous appointment of a Vice-Chairman under Act V (B.C.) of 1876. The Commissioner of the Division pointed out to the Municipal Commissioners that their proceedings were *ultra vires*, and that the appointment or election, by whatever name it may be called, of Mr. Mackennie was saved by clause 3, section 2 of Act III (B.C.) of 1884, but they persisted in their course and refused to reconsider the matter. The Commissioner was therefore compelled to pass an order under section 63 suspending the execution of the resolution and reported the matter to Government. The Superintendent and Remembrancer of Legal Affairs, to whom the question was referred for opinion, held that even if the election of Mr. Mackennie as Vice-Chairman of the Patna Municipality was not an appointment under the Act of 1876, the new Act cannot affect the validity of the election for two years of the Vice-Chairman, nor affect his right to salary for that period, nor the liability of the Commissioners to retain his services under the contract. The Commissioner's order has accordingly been directed to be in force until further orders.

124. Another case in which the powers vested in the Government under clause 2 of section 63 were exercised occurred in the town of Burrisal in the district of Backergunge. The town is situated on the western bank of a river which goes by the name of the town. In front of the station there has formed a sand bank, or what is called in the vernacular a *chur*. It remains totally submerged from May to November, but during the rest of the year a few patches of earth here and there get dry owing to the fall of the river. One Chundi Charan Rai alleging himself to be the proprietor of the sand bank applied to the Chairman of the Burrisal Municipality for permission to cause excavations to be made near the water's edge and earth to be heaped on the *chur*. The Chairman gave him the necessary permission believing that he was not entitled to take into consideration the probable further use which the petitioner would make of the land thus raised artificially. Some of the residents of the town complained to the Magistrate against the order of the Chairman, under cover of which Chundi Charan Rai was laying the foundation of a *bustee* right in front of the town, which would seriously injure the health of the public.

The importance of keeping the sand bank clear of habitations was so thoroughly recognized that a resolution to acquire it, in order to prevent its ever being cultivated was passed by the municipality so long ago as 1872, but the proposal fell through in consequence of want of urgency, as no attempt was ever made by any one to cultivate it. The Civil Surgeon of the district was of opinion that if the *chur* be allowed to be built upon it would vitiate the whole drainage of the town. The Magistrate of the district therefore passed an order under section 63 suspending the execution of the order granted by the Chairman of the municipality permitting Baboo Chundi Charan Rai to make excavations on the *chur*, and reported the matter to Government for information and further orders. The Commissioner of the Dacca Division, who was consulted by Government, stated that he had not the "slightest hesitation in saying that the result of erecting a *bustee* in front of the station, as desired by the petitioner, would be fatal to the health of the town. No interference with the river frontage should be permitted." On the receipt of this report, the Lieutenant-Governor confirmed the order of the Magistrate, and directed that it shall permanently continue in force without any modification.

125. *The Bengal Local Self-Government Act of 1885.*—A report on the working of municipal and other institutions in which the people of the country take a share in their management would not be complete unless some notice were taken of a measure which was passed at the last session of the Bengal Legislative Council, and which is calculated to excite a practical interest among the people in the management of their own affairs, to develop self-help and self-reliance, and to promote the establishment of voluntary and intelligent agencies to assist the Government in the administration of the internal affairs of the country, viz. Act. III (B.C.) of 1885, the Bengal Local Self-Government Act. The object of this enactment is to give the people of Bengal a substantial interest and responsibility in the management of their own local affairs. The existing District Road and School Committees have very limited powers, and these powers are generally exercised under close official control. The Committees hardly offer any attraction to men of education and ability who desire to participate in the management of public business, and they afford no relief to the Government staff in the administration of the departments of work with which they are supposed to deal. The Local Self-Government Act will supply the people with that field of usefulness they wanted, and will, it is hoped, relieve Government officers of much responsibility. It is to have force and effect in every district in these provinces, except in the districts of Singbhoom, the Sonthal Pergunnahs, and the Chittagong Hill Tracts, and in the town of Calcutta, and in all those towns which are incorporated into municipalities under the provisions of the Bengal Municipal Act III (B.C.) of 1884. It provides for the establishment of a District Board in every district and of Local Boards in sub-divisions of districts, where the Lieutenant-Governor may think there is available material for the formation of such Committees. It directs, however, that in every sub-division of the sixteen districts, named in the margin, a Local Board shall be

- | | |
|-------------------|-----------------|
| 1. 24-Pergunnahs. | 9. Midnapore. |
| 2. Nuddea. | 10. Bankura. |
| 3. Moorsshedabad. | 11. Beerbhoom. |
| 4. Jessore. | 12. Dacca. |
| 5. Khoulna. | 13. Furrædpore. |
| 6. Hooghly. | 14. Rajshahy. |
| 7. Howrah. | 15. Palna. |
| 8. Burdwan. | 16. Patna. |

established. It also provides for the formation of Union Committees in a village or group of villages in any sub-division of a district. The members of Union Committees shall be elected from among the residents of the unions, and shall, in no case, be less than five or more than nine. The Act has, however, given the Lieutenant-Governor power to direct, by an order in writing, for reasons to be stated in such order, that any Union Committee shall consist, either wholly or in part, of members appointed by the Commissioner of the Division. The constitution of Local Boards in the districts mentioned above shall consist of members, of whom two-thirds are to be elected and one-third nominated by Government. In all the other districts the members of Local Boards are to be appointed by Government, but the Lieutenant-Governor has been vested with the power to enter the name of any district in the

third schedule of the Act. The number of members of a Local Board shall be fixed in each case by Government, but shall not be less than six. A District Board shall consist of such number of members as the Lieutenant-Governor may fix by notification, but it shall not be less than nine. In districts where Local Boards shall have been established, the District Boards shall consist of members, one-half of whom shall be elected by the Local Boards, and the other half appointed by the Government. The Act has entrusted these Boards with extensive powers and duties in regard to roads and communications, hospitals and dispensaries, sanitation, vaccination, famine relief, taking of census, maintenance of staging bungalows, holding of fairs and exhibitions, and other matters of public interest and utility. They have also been entrusted with the maintenance and management of all primary and middle schools under public management within their respective jurisdictions, and the distribution of grants-in-aid among private institutions for the promotion of primary education. Powers have also been given to them to construct and maintain tramways, railways, and water-works, and to take charge of or construct public buildings on behalf of Government. Such are briefly the provisions of the measure which was passed by the Bengal Legislative Council on the 6th April last, and received the assent of His Excellency the Governor-General on the 11th July 1885. It now remains with the people of the country themselves to show by their attendance and devotion to work in the Local and District Boards which are about to be formed whether the concessions made in the Act limited though they are at the beginning, should be widened, and more important affairs of the country placed in their hands.

126. *Conclusion.*—In the report for 1881-82, a brief summary of the municipal wants of some of the principal towns of the province was given. In this year's report, a short account of the present condition of these towns has been furnished. It will be found in appendix G.

I have the honour to be,

Sir,

Your most obedient servant,

R. H. WILSON,

Offg. Secretary to the Government of Bengal.

APPENDIX A.

Dated Darjeeling, the 30th April 1884.

NOTIFICATION—By the Government of Bengal, Municipal Department.

It is hereby notified for general information that in the exercise of the power conferred on him by section I of Act III (B.C.) of 1884 (the Bengal Municipal Act), the Lieutenant-Governor is pleased to direct that the said Act III (B.C.) of 1884 shall come into force on the 1st August 1884.

APPENDIX B.

NOTIFICATION.

The 4th August 1884.—Under section 18 of the Bengal Municipal Act, III (B.C.) of 1884, the following list, showing the number of Commissioners fixed by the Lieutenant-Governor for each Municipality constituted before the passing of the said Act, is published for general information :—

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
BURDWAN	Burdwan	Burdwan ...	21
		Dainhat ...	12
		Culna ...	15
		Cutwa ...	12
		Raneegunge ...	12
	Bankoora	Bankoora ...	12
		Bishenpore ...	12
	Beerbhoom	Soory ...	16
	Midnapore	Midnapore ...	18
		Tumlook ...	12
		Ghatal ...	15
		Kheerpooy ...	9
		Chunderkonah ...	12
		Ramjibunpore ...	9
	Hooghly	Hooghly and Chinsurah ...	18
		Serampore ...	18
		Uterparah ...	12
		Bansberiah ...	9
		Bydabatty ...	15
PRESIDENCY	24-Pergunnahs	Bhuddressur ...	12
		Kotrung ...	9
		Howrah ...	30
		Bali ...	18
		Suburbs of Calcutta ...	30
		Baranaggar ...	21
		South Suburban ...	21
		Rajpore ...	18
		Barripore ...	9
		Joynerger ...	12
		Baraset ...	21
		Busserhat ...	15
		Taki ...	9
		South Barrackpore ...	18
		North Barrackpore ...	18
		Baduria ...	12

DIVISION.	District.	Name of Municipality.	Number of Commissioners.	
PRESIDENCY <i>continued</i>	24-Pergunnahs— <i>continued</i> .	Nyehatty ...	21	
		Goburdanga ...	9	
		North Dum-Dum ...	9	
		South Dum-Dum ...	9	
	Khoolna ...	Satkhira ...	12	
		Chundureah ...	12	
		Debhatta ...	12	
	Nuddea ...	Kishnaghur ...	21	
		Ranaghat ...	18	
		Santipore ...	24	
		Koochtea ...	15	
		Beernugger ...	12	
		Nuddea ...	12	
		Meherpore ...	9	
	Jessore ...	Comercolly ...	15	
		Jessore ...	18	
		Moheshpore ...	15	
	Moorshedabad ...	Kotechandpore ...	9	
		Berhampore ...	25	
		Kandi ...	10	
		Lall Bagh or Moorshedabad ...	18	
	RAJSHAHYE	Jungypore ...	24	
		Dinagepore ...	Dinagepore ...	15
		Rajshahye ...	Rampore Beaulah ...	21
		Nattore ...	18	
Rungpore ...		Rungpore ...	18	
Bogra ...		Bogra ...	18	
		Sherepore ...	12	
Pubna ...		Pubna ...	18	
		Serajunge ...	18	
Darjeeling ...		Darjeeling ...	25	
	Kurseong ...	12		
DACCA	Dacca ...	Dacca ...	21	
		Naraingunge ...	12	
	Furreedpore ...	Furreedpore ...	18	
		Madaripore ...	21	
		Goalundo ...	15	
	Backergunge ...	Burrisal ...	15	
		Jhallocatti ...	9	
		Nulchitti ...	9	
	Mymensingh ...	Nusserabad ...	18	
		Sherepore ...	12	
Kishoregunge ...		15		
Hazitpore ...		9		
Jamalpore ...		15		
Mooktagacha ...		9		
CHITTAGONG	Chittagong ...	Chittagong ...	18	
		Cox's Bazar ...	12	
	Tipperah ...	Comillah ...	18	
		Brahmunberiah ...	12	
	Noakhally ...	(Sudaram) Noakhally ...	12	

DIVISION.	District.	Name of Municipality.	Number of Commissioners.
PATNA	Patna ...	Patna City ...	30
		Behar ...	12
		Barh ...	9
	Gya ...	Gya ...	24
	Shahabad ...	Arrah ...	18
		Buxar ...	12
		Doomraon ...	9
		Sasseram ...	21
		Jugdishpore ...	9
	Mozufferpore ...	Bhuboah ...	9
		Mozufferpore ...	18
		Hajipore ...	12
		Lalgunge ...	10
		Sectamarhi ...	10
	Durbhunga ...	Durbhunga ...	21
		Rosera ...	14
		Madhubani ...	15
Sarun ...	Chuprah ...	18	
	Sewan ...	9	
	Revilgunge ...	12	
Chumparun ...	Bettiah ...	12	
	Motihari ...	12	
BHAGULPORE	Bhagulpore ...	Bhagulpore ...	21
		Colgong ...	11
	Monghyr ...	Monghyr ...	18
		Jamalpore ...	18
	Sonthal Pergunnahs ...	Deoghur ...	15
		Sahebgunge ...	9
	Purneah ...	Purneah ...	18
	Maldah ...	English Bazar ...	18
		Old Maldah ...	12
	ORISSA	Cuttack ...	Cuttack ...	18
Jajpore ...			12
Kendraparah ...			12
Balasore ...		Balasore ...	18
Pooree ...		Pooree ...	15
CHOTA NAGPORE	Hazaribagh ...	Hazaribagh ...	15
		Chuttrah ...	15
	Lohardugga ...	Ranchi ...	12
	Singbhoom ...	Chyebassa ...	12
	Manbhoom ...	Purulia ...	18

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

APPENDIX C.

NOTIFICATION.

The 29th September 1884.—The following rules for the election of Municipal Commissioners in all Municipalities in the Burdwan, Presidency, Rajshahye, Dacca, Chittagong, Patna, Bhagulpore, Orissa, and Chota Nagpore Divisions (except Howrah and the Suburbs of Calcutta), have been laid down by the Lieutenant-Governor under section 15 of Act III (B.C.) of 1884 :—

Of the qualification of voters.

1. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.
2. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Re. 1-8 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.
3. Subject to the proviso contained in rule 1, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Re. 1-8, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

Of the registration of voters.

4. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall, from time to time, be corrected and added to as the Magistrate may direct. It shall be the duty of the Chairman of the Municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.
5. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also be published at the municipal office.
6. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections; and such decision shall be final.
7. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

Of the qualification and the nomination of candidates.

8. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.
9. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.
10. The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.
11. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.
12. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.
13. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

14. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

15. The Magistrate shall decide at what place the election for each ward shall be held.

16. The date fixed for the election in each ward shall be duly notified by beat of drum, and by the publication of notices in such ward at least one month beforehand.

17. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

18. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

19. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

20. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates, and state the number of vacancies.

21. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

22. In the case of the number of the candidates duly proposed and seconded not being greater than the number of vacancies, the presiding officer, if he is satisfied that not less than 10 per cent. of the registered voters for the ward or wards in which the election is taking place are present, shall at once declare such candidates to be duly elected.

23. If the number of candidates duly proposed and seconded exceeds the number of vacancies, the presiding officer shall proceed to call for a show of hands in favour of each candidate. The presiding officer shall decide and state which of the candidates have received the largest number of votes by the said shows of hands. Should no poll be demanded against any one candidate, he shall declare such candidate to be duly elected.

24. Any defeated candidate, or his proposer or seconder, may demand a poll on his behalf, as against any or all of the candidates selected under the above rule.

25. When a poll is demanded, the votes shall then and there be recorded by the presiding officer with his own hand. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 6.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered voters for the ward are not present (Rule 22), or have not appeared and recorded their votes (Rule 26), the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.

28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further enquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

30. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

31. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

32. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

33. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

APPENDIX D.

RULES FOR THE ELECTION OF MUNICIPAL COMMISSIONERS UNDER
ACT III (B.O.) OF 1884.

The 29th September 1884.—The following rules for the election of Municipal Commissioners in the Municipality of Howrah have been laid down by the Lieutenant-Governor under section 15 of Act III (B.O.) of 1884:—

Of the number of Commissioners and Wards.

1. There shall be 30 Commissioners, of whom 20 shall be elected under these rules, and 10 shall be appointed by Government.
2. The municipality shall be divided into 10 wards in accordance with the schedule annexed.

Of the qualification of voters.

3. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.
4. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.
5. Subject to the provision contained in rule 3, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid in respect of any of the rates imposed by the Act an aggregate amount of not less than Rs. 3, is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

Of the registration of voters.

6. As soon as possible after these rules shall have been published, the Magistrate of the district shall cause to be prepared a register of persons qualified to vote. Such register shall be prepared from the assessment lists, from enquiries made by persons specially deputed for the purpose, and in such other manner as may appear expedient. Such register shall from time to time be corrected and added to as the Magistrate may direct. It shall be the duty of the Chairman of the municipality to furnish the Magistrate or the Sub-Divisional Officer with any available information required for the preparation and correction, from time to time, of the register in question.
7. At least one month before the date fixed for the elections as hereinafter provided, an extract from the register, showing the persons qualified to vote within each ward, shall be published at suitable places within that ward. A copy of the whole register shall also be published at the municipal office.
8. The Magistrate, or such other gazetted officer as he may depute for the purpose, shall sit to hear and decide objections to, and claims for, registration of voters on some date of which at least three days' notice shall have been given, and which shall be at least ten days after the publication of the lists in question, and at least one week before the date fixed for the commencement of the elections; and such decision shall be final.
9. The ward lists as amended, after the hearing and decision of claims and objections, shall be considered as the final lists of persons entitled to vote at the elections, and no person whose name does not appear in the ward lists shall be permitted to vote.

Of the qualification and the nomination of candidates.

10. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.
11. Any rate-payer qualified to vote may nominate any other qualified person as a candidate.
12. The Magistrate shall, at least six weeks before the date fixed for the commencement of the elections, issue notices calling for nominations of candidates. Such nominations shall be delivered at the municipal office within fourteen days from the date of publication of the notices in question. No names of candidates shall be received after the expiration of such period.
13. The preliminary list of candidates, with the names of the persons nominating them, shall be published in each ward, and at the municipal office, at least three weeks before the date fixed for the commencement of the elections. A notification shall at the same time be published, fixing a date for the hearing of objections to candidates. Such date shall be at least one week later than the publication of the notification in question.
14. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall hear and decide all objections to candidates; and such decision shall be final. Before publishing the final list, he shall ascertain that all the candidates are eligible and willing to stand for election.

15. The final list of candidates shall be published in each ward, and at the municipal office, at least one week before the date fixed for the commencement of the elections. No candidate whose name is not contained in such list shall be eligible for election.

Of the manner of holding elections.

16. The elections for the different wards shall be held on such date as may be fixed by the Lieutenant-Governor and notified in the *Calcutta Gazette*.

17. The Magistrate shall decide at what place the election for each ward shall be held.

18. The date fixed for the election in each ward shall be duly notified by beat of drum and by the publication of notices in such ward at least one month beforehand.

19. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. He shall be entitled to vote for as many candidates as there are vacancies for such ward.

20. All persons wishing to vote must be present at the elections. No votes by proxy or in writing shall be received.

21. The Magistrate, or such other gazetted officer as the Magistrate may depute for the purpose, shall preside at the election for each ward, assisted by a Committee of not less than three and not more than five rate-payers of the ward, nominated by the Magistrate.

22. The proceedings shall commence by the presiding officer explaining the nature and objects of the meeting to the assembled voters. He shall then read out the list of candidates and state the number of vacancies.

23. Each candidate shall then be proposed by one qualified voter, and seconded by another. Subject to the control of the presiding officer on points of order, each candidate and his proposer and seconder shall be permitted to address the assembled voters on the subject of his candidature. The names of candidates not duly proposed and seconded shall be removed from the list.

24. All objections to voters shall, if possible, be summarily decided by the presiding officer, after reference to the register. No objections shall be entertained other than objections arising out of matters subsequent to registration under rule 8.

25. The presiding officer shall record with his own hand the votes of the electors present.

26. The presiding officer shall then and there declare such candidates as have a clear majority of votes to be duly elected. Provided that no candidate shall be declared to be duly elected unless at least 10 per cent. of the registered voters for the ward have appeared and recorded their votes.

27. If 10 per cent. of the registered voters for the ward have not appeared and recorded their votes, the presiding officer shall report that the electors have failed, under section 16 of the Act, to elect Commissioners for the ward.

28. In case of an equality of votes for the same vacancy, and when the number of vacancies does not admit of all the candidates who have obtained an equality of votes being elected, the presiding officer shall postpone the election, fixing at the same time a date upon which the proceedings shall be re-commenced. When the majority for any candidate consists only of disputed votes, with reference to which further inquiry appears to be necessary, the result of such enquiry shall be notified on a subsequent date.

29. The list of duly returned candidates for the whole municipality shall be forwarded to the Commissioner of the Division for publication in the *Calcutta Gazette*.

Miscellaneous.

30. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render him liable to dismissal.

31. All costs incurred in the preparation of the register of voters, the publication of notices, the holding of elections, or taking any other necessary actions under these rules, shall be payable by the Commissioners out of the municipal fund.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

SCHEDULE.

HOWRAH MUNICIPALITY.

ELECTION WARDS.

Ward No. I.

North—Joys Bibes's lane, outfall drain on the south of Hurro Dhole's garden and Chandalparah lane. *South*—Horogunge road. *East*—River. *West*—Hooghly road.

Ward No. II.

North—A line beginning at a point on the Hooghly road 100 feet south of Nuskurparah lane, thence a direct line westward across the Malespanohghurrah paddy-fields to the culvert opposite garden of Bhogobutty Byasak on the Belloor road and Nellooh road. *South*—Sonaton Mistry's Garden lane and Bamooongachee paddy-fields. *East*—Grand Trunk road and Hooghly road. *West*—Bamooongachee paddy-fields.

Ward No. III.

North—Horogunge road. *South*—Golabaree road. *East*—River. *West*—Grand Trunk road.

Ward No. IV.

North—Golabaree road and Peelkhanah lane. *South*—Railway premises. *East*—River Hooghly. *West*—Railway line.

Ward No. V.

North—Railway premises, Dore's road and Howrah paddy-fields. *South*—Telkul Ghat road, Harcourt's lane and Kally Banerjee's lane. *East*—River. *West*—Bhogobutty Karar's lane, Doorga Dass Bose's lane, Koylash Banerjee's lane, Lukhun Dass's lane and Kally Koondoo's lane up to its junction with Kally Banerjee's lane.

Ward No. VI.

North—Pantrah paddy-fields. *South*—Ollabibetollah lane, Nuskurparah lane and Bostomparrah lane. *East*—Bhogobutty Karar's lane, Doorga Dass Bose's lane, Lukhun Dass's lane, Kally Koondoo's lane, Needhee Ram Manjee's lane, Gopaul Banerjee's lane and portion of Ramkistopore lane between its junctions with Gopaul Banerjee's lane and the footpath through Baboo Chunder Coomar Banerjee's garden. *West*—Belgachia road, a direct line from that road beginning from the south-eastern corner of Deno Sen's garden across the paddy-fields to a point on the Makordah road 1,764 feet west of the toll-house, Doomrar Jollah, Haldarparrah lane, Goddadhur Mistry's lane and Kasoondiah paddy-fields.

Ward No. VII.

North—Telkul Ghat road, Harcourt's lane and Kally Banerjee's lane. *South*—Banatollah Ghat road and Park's Garden lane. *East*—River. *West*—Kally Koondoo's lane, Needhee Ram Manjee's lane, Gopaul Banerjee's lane and portion of Ramkistopore lane between its junction with Gopaul Banerjee's lane and Park's Garden lane.

Ward No. VIII.

North—Banatollah Ghat road, Park's Garden lane, footpath through Baboo Chunder Coomar Banerjee's garden, Koyopooker lane and Mosulmanparrah lane. *South*—Juggut Banerjee's Ghat road, Rajah's Bagan lane, Mollahparah branch lane and portion of Khetter Banerjee's lane from its junction with the latter lane and Circular road at the house of Deno Master. *East*—River. *West*—Circular road.

Ward No. IX.

North—Juggut Banerjee's Ghat road, Rajah's Bagan lane, Mollahparah branch lane Khetter Banerjee's lane between its junction with the latter lane and Circular road at the house of Deno Master and portion of Circular road between its junction with Khetter Banerjee's lane and Chatterjee's hat. *South*—River. *East*—River. *West*—Belliah khal and Botanical Garden.

Ward No. X.

North—Doomrar Jollah and Shokhair bazar road. *South*—Baxarah paddy-fields. *East*—A line from the south-eastern corner of Doomrar Jollah to Haldarparrah lane Goddadhur Mistry's lane and Mosulmanparrah lane. *West*—Boroj Maut lane and western portion of Baxarah road between its junction with Boroj Maut lane and the culvert over Baxarah khal.

NUMBER OF COMMISSIONERS TO BE ELECTED FOR EACH WARD IN THE HOWRAH MUNICIPALITY.

The 13th October 1884.—In continuation of the notification dated the 29th September 1884, published at pages 1013 to 1015, Part I of the *Calcutta Gazette* of the 1st October 1884, the Lieutenant-Governor is pleased to declare that the number of Commissioners to be elected for each ward in the Howrah Municipality shall be as follows:—

For each of the Wards Nos. I, IV, V, VI, VII, and IX, two Commissioners.

For each of the Wards Nos. III and VIII, three Commissioners.

For each of the Wards Nos. II and X, one Commissioner.

COLMAN MACAULAY,
Secretary to the Govt. of Bengal.

APPENDIX E.

NOTIFICATION.

The 25th October 1884.—The following rules for the election of Municipal Commissioners for the Municipality of the Suburbs of Calcutta have been laid down by the Lieutenant-Governor under section 16 of Act III (B.C.) of 1884.

Of the number of Commissioners and Wards.

1. The Suburban Municipality shall be divided into six wards, in the following manner:—

- Ward No. I, comprising the police thanas of Cossipore, Chitpore and Ooltadanga.
- Ward No. II, comprising the thanas of Manicktollah and Baliaghatta.
- Ward No. III, comprising the thanas of Entally and Baniapookur.
- Ward No. IV, comprising the thanas of Ballygunge and Tollygunge.
- Ward No. V, comprising the thanas of Bhowanipore and Alipore.
- Ward No. VI, comprising the thanas of Watgunge, Ekbalpore and Garden Reach.

2. There shall be thirty Municipal Commissioners, of whom ten shall be nominated by Government and twenty elected under these rules to represent the several wards.

3. The twenty elected Commissioners shall be allotted to the several wards in the following manner:—

To Ward No. I, three Commissioners.

- " No. II, three "
- " No. III, three "
- " No. IV, two "
- " No. V, five "
- " No. VI, four "

Of the qualification of voters.

4. Persons otherwise qualified to vote must be males, who have resided within the limits of the municipality for one year previous to the date of the election.

5. Subject to the above rule, all persons who have, during the year immediately preceding the election, paid an aggregate amount of not less than Rs. 3 in respect of any rates imposed by the Act, and who have been duly registered as hereinafter provided, shall be qualified to vote.

6. Subject to the proviso contained in Rule 4, any person who, being a member of a joint undivided family, one of the members of which has, during the year preceding such election, paid, in respect of any of the rates imposed by the Act, an aggregate amount of not less than Rs. 3, or is a graduate or licentiate of any University, or holds a certificate as a Pleader or Mooktear, or holds any office or employment carrying a salary of not less than Rs. 50 per mensem, shall be entitled to vote.

7. Each voter shall be entitled to vote for the ward in which he ordinarily resides, and for no other. Each voter shall have as many votes as there are vacancies, and may give as many of these votes as he pleases to any one or more candidates.

Of the registration of voters.

8. For each ward a register shall be prepared by the Municipal Commissioners, in which shall be entered the names of the persons qualified to vote at elections. This register for each ward shall be prepared as soon as possible after the approval of these rules by Government, and hereafter shall be revised annually, and republished on the 1st October in each year.

9. When the registers are ready, copies of them shall be affixed at the principal civil and criminal courts, and at the office of the Commissioners, and so much of them as may refer to each ward shall be affixed at each police-station in that ward, and at such other places as may be deemed by the Chairman to be necessary.

10. Objections to, and claims for, the registration of voters may be made at any time being not less than 18 days before the election. All such objections and claims shall be heard by three Commissioners, to be appointed by the Chairman, who do not stand for election in the ward to which the objections and claims apply. The decision of the majority shall be final.

11. No person shall be qualified to vote unless his name has been entered in the register of voters.

Of the qualification and the nomination of candidates.

12. The Chairman shall, at least 30 days before the date fixed as hereinafter provided for the commencement of the elections, issue notices calling for nominations of candidates.

13. Any person qualified to vote under these rules shall be qualified for nomination as a candidate.

14. Any four persons registered as qualified to vote in any ward may nominate a candidate for election to represent such ward. The nomination shall be made in writing in the form annexed to these rules, and the candidate shall signify on the nomination paper his consent to the nomination. The nomination paper shall be delivered at the municipal office not less than 10 days before the date fixed for the election.

15. The Chairman shall forthwith ascertain whether the nominators and the candidate respectively are qualified in accordance with these rules. If satisfied in this respect, he shall insert the name of the candidate in a list of candidates for the Commissionership or Commissionerships to be filled up. Such list shall also contain a specification of the qualifications of the candidate, and specifications of the names and qualifications of the persons nominating him.

16. On or before the morning of the ninth day previous to the election, the Chairman shall cause a copy of the list to be affixed at the municipal office, and another at each police-station within the ward.

17. Any registered voter may, within 48 hours from the publication of the list at the municipal office, object in writing to any such nomination; his objection shall specify the grounds on which it is made, and shall be delivered at the municipal office.

18. Such objection shall, within 24 hours, be decided summarily by the Sub-Committee appointed by the Chairman under Rule 10, and the decision, which shall be immediately announced, shall be final.

Of the manner of holding elections.

19. The election of Commissioners in each ward shall be held on such date (not being less than 30 days after the publication of the registers of voters under Rule 9) as the Chairman, with the sanction of the Local Government, may appoint. This date shall be announced by advertisement in the *Calcutta Gazette*, and in such newspapers as the Chairman may, think desirable; also by a notice affixed at the municipal office and at each police-station in the ward, and at any other place which may seem to the Chairman to be necessary for the due publication of the notice.

20. Elections shall be held at the following places :—

No. I Ward	...	...	Chitpore police-station.
" II "	...	...	Baliaghattu ditto.
" III "	...	...	Entally ditto.
" IV "	...	...	Ballygunge ditto.
" V "	...	...	Municipal office.
" VI "	...	...	Garden Reach police-station.

21. The Municipal Commissioners shall appoint polling officers and other establishments, and may define their duties so far as they may not be defined by these rules.

22. The allowances of establishments shall be fixed by the Commissioners, and these, as well as all other expenses incurred in conducting the elections, shall be paid from the funds of the municipality.

23. If the number of candidates be not greater than the number of vacancies, the Chairman shall declare the candidate or candidates to be duly elected. If there be any vacancies for which no candidates have appeared, the Chairman shall report the fact for the information of Government.

24. If the number of candidates be greater than the number of vacancies, the Chairman shall issue a public notice (to be affixed at the municipal office, at the police stations, and at as many as possible of the chief public offices, and to be otherwise notified in such manner as may seem to him necessary), declaring the day and hours in which, and the place at which, the election is to be held, and also the names of the candidates.

25. The poll shall commence at 8 A.M. and shall close at 6 P.M.

26. Each candidate may appoint, by a letter to the Chairman, a copy of which shall be delivered by the candidate to each agent to serve as his authority, not more than two agents to be present at the polling place to watch the proceedings on his behalf, and to bring to the notice of the polling officers any instance of false personation or other malpractice which may come to their knowledge as the election proceeds. Such agents shall be bound to obey any directions which the presiding officer shall give them for the purpose of keeping order; and no election shall be invalidated on the ground that the presiding officer has exceeded his powers in this respect.

27. The polling officer shall be provided with a list of the registered voters qualified to vote within the ward.

28. The votes shall be taken by means of voting papers.

29. A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll.

30. Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the municipal office for a voting paper. The application shall be in writing, and shall bear the signature of the voter written with his own hand; it shall specify his address and his number on the register. A voting paper in the form appended to these rules shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

31. The voter having received this voting paper may—

- (1) Return it by post, duly filled up, to the municipal office, in a closed cover marked "Voting paper—Ward No.—"; or
- (2) Present it himself at the polling place within the time fixed for the poll.

32. All voting papers received at the office in accordance with the first clause of the last rule shall be made over unopened to the polling officer to be opened by him publicly at the polling place within the hours fixed for the poll.

33. Should any cover received at the municipal office, and not marked as required by Rule 31, be found to contain a voting paper otherwise in order, such paper shall be immediately placed in a cover and sent to the polling officer to be dealt with according to Rule 32.

34. No duplicate voting papers shall be issued, but any voter, to whom a voting paper may have been forwarded under these rules, may nevertheless attend and vote in person at the polling place. In this case the original voting paper shall be considered as cancelled.

35. The voting papers sent out from the office under Rule 30 shall be printed on paper of a different colour from that used for papers to be furnished at the polling place. They shall bear the signature of the Chairman stamped upon them, and shall be numbered consecutively, and duplicates of them similarly numbered shall be kept in counterfoil.

36. Any voter who may present himself at the polling place to vote shall appear before a polling officer, who shall question him as to his name, address, and number on the register, and after noting these facts in a voting paper (numbered consecutively), and in the counterfoil, shall hand over the voting paper to him.

37. The voter shall, if he can read and write, record his own vote on it, and shall present it to the presiding officer, who shall initial it, and shall enter the vote on the copy of the register made over to him under Rule 27.

38. If the voter be unable to read and write, his vote shall be recorded for him by an officer authorized by the Chairman; the paper shall then be returned to him for presentation to the presiding officer, who shall deal with it as directed in the preceding rule.

39. In all cases in which the voting paper is filled up in a language other than English, the name of the voter and of the person or persons for whom he votes shall be entered in English by an officer authorized by the Chairman.

40. If a voting paper received by post is not in order, the polling officer shall nevertheless receive and record the vote, at the same time recording the objection and separating the voting paper from those papers to which there is no objection.

41. If an objection, on the ground of personation, of non-registry or any other cause, be made to the polling officer in any case, the vote shall nevertheless be noted and separated as above, and the objection shall be recorded.

42. Any agent appointed by a candidate in accordance with Rule 26 may inspect any voting paper. He may, at any time up to the close of the poll, object in writing to the reception of any vote, stating the grounds of his objections, and he shall sign such statement.

43. If in any case the presiding officer shall find that a second voting paper is presented, purporting to be on account of a person whose vote has been already recorded, he shall proceed in the same manner as in the case mentioned in Rule 41.

44. At the close of the poll, the presiding officer shall transmit to the Chairman all objections, together with all the records relating to them. The Chairman, or, if he be prevented from attending, a Sub-Committee of Commissioners appointed by him, shall proceed on the next following day, not being a Sunday or holiday, to hear and determine such objections, and the decision shall be final.

45. At the close of the poll, the polling officer shall forward to the Chairman all the voting papers, arranged according to their consecutive numbers, in a packet duly sealed and secured.

46. As soon as may be after the decision of objection has been concluded, the Chairman shall publish, in the *Calcutta Gazette*, and at the municipal office, the names of the person or persons in whose behalf votes have been recorded, and the number of votes given for each of them; and the candidates for whom the greatest number of votes shall have been given shall be declared to have been duly elected.

47. If the same person be a candidate for election in more than one ward, on his election for one ward he shall cease to be eligible in any other ward.

48. In case of an equality of votes the Chairman shall give a casting vote.

49. No election shall be invalidated on a point of form, provided that these rules have been substantially obeyed.

50. No election shall be invalidated on account of any irregularity whatever, unless it shall appear that that irregularity was such as materially to affect the result of the election.

51. No person in the employment or pay of the municipality shall, directly or indirectly, engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote. Any breach of this rule will render the offender liable to dismissal.

COLMAN MACAULAY,

Secretary to the Govt. of Bengal.

English and Vernacular.]

Register of Voters.

(Part I.)

(Rule 8.)

Ward No.

Serial number.	Name.	Residence.	Tax on registration (a)	Tax on householders (b)	House and carriage license (c)	Water rate, Section 36 (d)	Lighting rate, Section 36 (e)	Latrine rate, Section 36 (f)	Total paid during last year.	REMARKS.

Prepared by

Checked and examined by

} Sub-Committee under Rule 16.

Superintendent.

Chairman or Vice-Chairman.

English and Vernacular.]

(Part II.)

(Rule 8.)

Register of Voters.

Ward No.

Serial number.	Name.	Residence.	Serial number in Part I in which the principal voter is registered.	Nature of special qualification under Rule 6.	REMARKS.

Prepared by

Checked and examined by

} Sub-Committee under Rule 16.

Superintendent.

Chairman or Vice-Chairman.

RULE 14.

Nomination Paper.

We, the undersigned registered voters of Ward No. _____, hereby nominate _____, resident of _____, in Ward No. _____, who is registered as qualified to vote as a candidate for election to be a Commissioner for the said Ward.

(Signatures) 1 _____ registered as No. _____ in the register of voters.
 2 _____ ditto " _____ ditto.
 3 _____ ditto " _____ ditto.
 4 _____ ditto " _____ ditto.

I _____, resident of _____, in Ward No. _____, hereby consent to the above nomination.

(Signature) _____ Registered as No. _____ in the register of candidates.

Dated

Presented at the municipal office at

on the

Chairman or Vice-Chairman.

RULE 15.

*List of Candidates proposed for Election as Municipal Commissioners for Ward No. at
the election to be held at on the*

Name of candidate.	Address of candidate.	Qualifications of candidate.	Names of nominators.	Address of nominators.	Number of nominators in register of voters.
			1 2 3 4	1 2 3 4	1 2 3 4

Dated

Chairman or Vice-Chairman.

English and Vernacular].

Notice under Election Rule 24.

NOTICE is hereby given that Municipal Commissioners
for Ward No. of the Suburbs of Calcutta will be elected at
on the between the hours of
8 A.M. and 6 P.M.

List of Candidates.

	NAME.	Address.
1		
2		
3		
4		

N.B.—The following rules are published for general information :—

RULE 29.—A voter may either attend at the polling place and record his vote, or he may forward his vote to the polling officer, so that it may reach him before the hour fixed for the close of the poll.

RULE 30.—Any voter wishing to obtain a voting paper beforehand may apply, not less than five clear days before the day fixed for the election, at the Municipal Office for a voting paper. The application shall be in writing, and shall bear the signature of the voter written with his own hand. It shall specify his address and his number on the register. A voting paper, in the form appended to these rules, shall be at once forwarded to the voter by post, or by such other mode of conveyance as may be convenient.

RULE 31.—The voter, having received this voting paper, may—

- (1) Return it by post, duly filled up, to the Municipal Office, in a closed cover marked "Voting paper—Ward " ; or
- (2) Present it himself at the polling place within the time fixed for the poll.

Date

Chairman.

COUNTERFOIL No.

Election for Ward No. _____
to be held at _____
on the _____

Name of Elector _____

Number in the Register _____
Residence. _____

Date of despatch of vot-
ing paper _____

Mode of despatch _____

Superintendent.
Head Clerk.

VOTING PAPER No.

Election for Ward No. _____ to be held
at _____ on the _____
between 8 A.M. & 6 P.M.

[RULE 30.]

Instructions 1.—The elector has _____ votes, which he may divide among the
candidates as he pleases, or he may give all to one candidate.

2.—The elector must write his own signature on the paper.

3.—After having filled it up, he may—

- (1) return it by post, addressed to the Chairman, in a closed cover
marked "Voting paper, Ward No. _____" in time on the day
before that fixed for the poll; or
- (2) present it himself at the polling place within the hours fixed
for the poll.

4.—If this voting paper be lost, no duplicate will be issued, but the
elector may attend at the polling place and vote in the ordinary
way; in that case this voting paper will be cancelled.

Name of Elector _____
Residence of Elector _____
Number on the Register _____

I give _____ votes for

Initial of Polling Officer.
Date _____

Signature of Elector.
Date _____

COUNTERFOIL No.

Election for Ward No. _____

Held at _____

On the _____

Name of Elector _____

Number in Register _____

Residence _____

VOTING PAPER

(to be used at the polling place)

No. _____ [Rule 30.]

Election for Ward No. _____

to be held at _____

on the _____ between 8 A.M. and 6 P.M.

Name of Elector.	Number in the Register.	Address.

Instructions—1.—An elector, who is able to read and write, should record his vote with
his own hand.

2.—The elector has _____ votes, which he may divide among the candidates
as he pleases, or he may give all to one candidate.

I give _____ votes to	Signature of Elector. Signature of authorised Officer under Rule 30.
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APPENDIX F.

NOTIFICATION.

The 15th August 1883.—It is hereby notified for general information that, under section 10 of Act V (B.C.) of 1883, the Lieutenant-Governor approves the rates of hire specified below, which have been fixed by the Commissioners of the Darjeeling Municipality at a meeting, in respect of all coolies empowered to work by the job or for any period not exceeding 24 hours:—

Rates for Dandywalas and Porters empowered to work by the Job, or for any period not exceeding 24 hours.

RATES CALCULATED BY THE DAY.		To or from	Rs. A. P.	REMARKS.
Dandywalas and Porters.				
From or to				
Any part of Municipality		Any part of Municipality.		
	{	Dandywalas for day of 10 hours, 9 A.M. to 7 P.M.	0 8 0	For every hour in excess, 8 annas.
		Ditto for night of 5 .. 7 P.M. to 12 ..	0 8 0	Ditto ditto up to day-light.
RATES CALCULATED BY DISTANCE.				
Porters.				
From or to—		To or from—		
Darjeeling Railway Station	Section I.—The Bazaar ...	{ Grain, salt, and similar articles in bags, per maund ... Other goods, per maund ...	1½ pice.	
			4 ..	Per four coolies' load.
			Rs. A. P.	
Ditto	Section II.—Native Town and all houses between Auckland road and Victoria road, south of Dream-Druid and north of Craig mount ...		0 1 0	The same rates to apply to carriage to and from bazaar, except for fuel, for which the rates of carriage from depots will be, per maund:— Section II ... 8 pice. " III ... 5 .. " IV ... 6 .. " V ... 10 ..
Ditto	Section III.—All houses north and east of section II up to Shrubbery Gate, and south of section II up to Eden Falls road, or below native town ...		0 1 6	
Ditto	Section IV.—All houses north and north-west of section III up to Snowy View and Par-bur Singh's farm, or south of section III up to Kagbhura ...		0 2 0	
Ditto	Section V.—All houses south of Kagbhura, and west of cantonments, up to west point, inclusive		0 3 0	
Ditto	Section VI.—All houses within municipal boundaries, not included in above, or within Jellapahar Cantonments ...		0 4 0	
Ghoom or for Bungalow	Jellapahar Cantonments		0 4 0	
Any part of Municipality	{	Sitchal and Tubor Hill and back ... within the day ...	Dandywalas ...	0 8 0
			Porters ...	0 10 0
Ditto	boom and back within the day ...	{	Dandywalas ...	0 8 0
Ditto	Tukvar ditto ditto ...	{	Dandywalas ...	0 10 0
Ditto	Ging ditto ditto ...	{	Dandywalas ...	0 8 0
Ditto	Sington ditto ditto ...	{	Dandywalas ...	0 10 0
Ditto	Bloomfield ditto ditto ...	{	Dandywalas ...	0 10 0
Ditto	Bannockburn ditto ditto ...	{	Dandywalas ...	0 8 0
Ditto	Pubearing ditto ditto ...	{	Dandywalas ...	0 10 0
Ditto	Bungnit ditto ditto ...	{	Dandywalas ...	0 8 0
Ditto	Bungaroom ditto ditto ...	{	Dandywalas ...	0 8 0
Ditto	Goom Rook ditto ditto ...	{	Dandywalas ...	0 12 0
Ditto	Rungget Valley ditto ditto ...	{	Dandywalas ...	0 10 0
Ditto	Dunepokhari ...	{	Porters only ...	0 8 0
Ditto	Tongloo ...	{	Ditto ...	0 10 0
Ditto	Bunokpho ...	{	Ditto ...	0 8 0
Ditto	Shiloot ...	{	Ditto ...	0 10 0
Ditto	Teweta Bridge ...	{	Ditto ...	0 12 0
Ditto	Kalimpong ...	{	Ditto ...	0 10 0
Ditto	Risumom ...	{	Ditto ...	0 10 0
Ditto	Burell ...	{	Ditto ...	0 10 0
Ditto	Libra ...	{	Ditto ...	0 10 0
Ditto	Madanm Government Bungalow	{	Ditto ...	0 8 0
Ditto	Rungget Cane Bridge ...	{	Ditto ...	0 8 0

- The above rates are for adults, men or women; children to receive half rates.
- Carriage or haulage of machinery, or any package over 4 maunds in weight, to be arranged for by special contract.
- Any person engaging coolies through a Mandar or Sirdar shall pay Sirdar at rate of 2 pice a coolie for one day only.
- A Sirdar engaged to accompany coolies on a march, to receive 8 annas a day, and 2 pice a day for every coolie employed.
- A dandywala may engage as a porter; but a porter shall not be compelled to serve as a dandywala.
- By the Act, the term "coolie" is "limited to porters and to dandywalas, and other persons employed in carrying, drawing or propelling any vehicle."
- The above rates are for marches only. Halls must be arranged for separately, and travellers can take the daily rates as a guide.

COLMAN MACAULAY,
Secretary to the Govt. of Bengal.

APPENDIX G.

DESCRIPTION OF TOWNS.

Howrah.—Howrah is the most important town in Bengal next to Calcutta and its Suburbs. It is the head-quarters of the magisterial district of Howrah, and is situated on the west bank of the river Hooghly. It was constituted a municipality in November 1862. Its population is 99,764 and area 11 square miles. It is lighted with gas and is the terminus of the East Indian Railway. It has several mills and manufactories of various sorts and some important docks for the repair of ships. It is connected with Calcutta by a massive pontoon bridge constructed across the river in the year 1873-74. Howrah has a Town Hall and a fine bridge built over the railway connecting the northern portion of the town with the southern portion, where all the public offices, the jail and the hospital are situated.

Uttarparah.—Uttarparah is a small town situated on the north of Bali khal, and is bounded on the north by Bhadrakali, on the south by the Bali khal, on the east by the river Hooghly, and on the west by the East Indian Railway line. Its area is about 1 square mile. The Uttarparah Hitakari Sabah, the public library, the charitable dispensary, the Government English school, the vernacular school and the girl's school, are the institutions which contribute greatly to the importance of the place. The large and well-built houses and well laid-out gardens of the wealthy residents add to the beauty of the town.

Serampore.—The Serampore Municipality is situated on the right bank of the river Hooghly between Kotrung Municipality to the south, Bydabati Municipality to the north, and the East Indian Railway to the west. A portion of it lies to the west of the East Indian Railway at Serampore station which is about 12 miles north of Howrah, the terminus. The municipality lies on the high bank of the River Hooghly and on the slope outwards towards Dankooni beel. Towards the north, the railway is very close to the river. It diverges from the river at the shoulder formed by the south side of a creek of the river, on which stands the old Danish settlement of Serampore. The municipality begins a short way south of Secorafooly station where the branch trunk road lies immediately to the west of the line, and comprises within its limits the Serampore station, where the road following the river bank, crosses the line to the east, and Connagar station three miles to the south of it. The area is about 5 square miles, and the length about 5½ miles. The northern end of the town is the most thickly populated. Here is the old settlement of Serampore, now the head-quarters of the sub-division with the old missionary college, the cutcheries, church, sub-divisional house, and other buildings dating from the time of the Danes and the houses of the Gossain and De Families with many good houses, partly their property and partly that of others. By the college stands the India Jute Mill. The old custom of rich members of joint families going out, and building houses for themselves, gives the native quarter a very ruinous appearance as many old houses get out of repair. The population of Serampore town, with Bullbore and Chattra, is about 15,000.

Next to Serampore, Bullbore and Chattra, is the Mohesh and Rishra ward. Mainly by means of the Hastings and Wellington Jute Mills, this is becoming a busy place of trade. On the side of the Grand Trunk road here, there are the two Juggernath cars of Mohesh and Bullbore, which are dragged every year. The interior of the ward west of the road is thinly populated, and has not much traffic except bricks, which are manufactured towards the railway. Population about 6,000, area 1½ square miles.

Connagar, which is on the south of the Rishra ward with a similar population and area, is a village of educated men. It has one of the earliest schools, which takes rank as a zillah school, a good vernacular school, a girl's school with about 60 pupils. The main support of its inhabitants is the income from the situations in Calcutta and elsewhere held by many of them.

Hooghly and Chinsurah.—This municipality is bounded on the east by the Hooghly river, on the west by the Grand Trunk road and the bridge at its junction with the Burtola road, on the north by Kharnarparah, and on the south by the French Chandranagore. The area of the town is about 6 square miles, and the population according to the last census, is 31,177. Some parts of the town such as Hooghly, Chinsurah proper, the major portion of Chandranagore and Shahgunge are thickly populated; while others are more like large villages and are inhabited chiefly by the poorer classes. The river Hooghly runs along the east and the Grand Trunk road along the west of the town up to Naldanga. The two main outlets for the discharge of the rain water are the Kooshigunge drain on the south and the Bali khal on the north. The former drains Chinsurah and Chandranagore and the latter Hooghly. Besides these there are other large drains which as well as the two chief ones communicate with the river. The present state of the town in comparison with its former condition shews great improvement, particularly in roads, drains and other sanitary works. Since the establishment of the municipality many metalled roads have been constructed, and the condition of the kutcha roads has also been greatly improved. The construction of new drains in several parts of the town and the closing up of well privies and others which existed on the side of the old Dutch drains in Chinsurah, the gradual filling up of low places and stagnant pools with the street sweepings, the discontinuance of the practices of throwing dead bodies into the river and fouling the chur lands, the construction of public latrines at different localities, the removal and disposal of night-soil, the regulation of the burial and burning grounds, and the lighting of some of the principal roads have greatly contributed to the comfort, convenience, and health of the people.

Burdwan.—The town of Burdwan extends over an area of about 8 square miles. Through the centre of it, from west to east flows the river Banksa, a small stream that receives its supply from the river Damooda that runs in the same direction on the south of the town. The town is open nearly throughout, and cannot boast of any buildings with claims to architectural beauty. The palace of the Maharajah is a large extensive range of buildings solidly constructed, but its environs are mean and squalid. There is ample road communication, but some of the roads require widening. There are some large tanks belonging to the Maharajah which are used by the people for bathing and drinking purposes.

Midnapore.—Midnapore is situated on the north bank of the river Cossye on the edge of the laterite. The town slopes from east to west with a fall of about 50 feet in two miles. The drainage is naturally very good falling into the Cossye either through a khal which runs through the town or through the paddy fields lying on the east. There is only one part of the town lying in a small hollow where there is any difficulty about the drainage. Until of late the town has had a very good reputation for health, but during the past two or three years the epidemic fever caused a considerable number of deaths. The greater portion, of the rate-payers are small shop-keepers, and the municipality is by no means rich. Act III (B.O.) 1864, was extended to the town of Midnapore on the 1st April 1865. The population of the town according to the last census was 38,924.

Kishnaghur.—The town of Kishnaghur is an irregularly built collection of huts and pucca buildings erected without much order or design. One predominating feature of the town is the number of bamboo clumps which are found in all parts of it, and which bring a great profit to the owners. They greatly impede ventilation and afford convenient shelter for the commission of nuisance. The area of the town is 7 square miles, and it contains a population of 27,477 persons. There are a few good broad roads, but the larger number of thoroughfares are lanes which become water-courses in the rains. The town being built on the bed of an old branch of the Jellinghee consists of many ugly holes and low lands that require either filling up or turning into serviceable tanks.

Santipore.—The town of Santipore is the second town in the district of Nuddea. It is bounded on the north and east by the rivulet called Nizur, on the south by the Ganges, and on the west by the Hariপুর khal. The area of the municipality is about 9 square miles. The generality of the people are far more civilized than the inhabitants living in more rural towns of Bengal. There is, however, much party feeling among the inhabitants and the work of the municipality is consequently retarded for want of unanimity. The sanitary condition of the town is not satisfactory.

Ranaghat.—The town of Ranaghat is situated on the banks of the river Churni, which runs on the north and west. It has a khal on the north-east and the Eastern Bengal State Railway line intersects it almost in the middle. The portion of the town lying to the west is inhabited by the well-to-do section of the community. It is remarkable for its good health, and is growing in importance since it has become the converging point of the railway system in Central Bengal.

Jessore.—The Jessore Municipality is bounded on the north by Nowaparah and Shokhati, on the west by the Jhenida road and Arifpur, on the south by the Chansrah road and on the east by the river Bhairub. Its area is nearly 5 square miles, and it contains 11 villages. The houses are mostly thatched, and therefore peculiarly liable to conflagration. Masonry houses are rare, and such as there are, are mostly in the occupation of prostitutes. There is indeed a very great dearth of house accommodation. To the east and south of the town, there is a large tract of country which is much overgrown with jungle. The Bhairub supplies a large part of the town with drinking water, and is the main agency for carrying away the drainage of the town. Naturally the drainage would have been away from the river, but by a system of deep cutting it has been taken through the high bank into the river. This, of course, makes it additionally imperative to keep the drains clear, a duty which is reported to be by no means adequately performed. The municipality is crowded with tanks, most of which are extremely foul, and is much overgrown with rank vegetation.

Khulna.—The new municipality of Khulna is at the head-quarters of the district of that name. It is bounded on the north by the river Bhairub, on the west by the villages of Bara Boyra and Gosalparah, on the south by the Labonora Nowdara khal and Mattiakhal khal, and on the east by the river Rooppa. Its area is estimated to be 5 square miles, containing seven villages. A portion of the town was much improved by the Road Cess Committee just before the municipality was established.

Berhampore.—Berhampore covers an area of about 10 square miles, and is divided into six wards, viz. Gorabazar, Cantonment, Berhampore, Khagra, Sydbad, and Cassimbazar. With the exception of the last ward and part of the Sydbad ward, the entire portion of the town is thickly inhabited. A sluice gate was constructed last year at Gorabazar at a cost of about Rs. 1,500, with a view to improve the sanitation of the town by opening a communication between the river Bhagirathi and a large beel to the east.

Darjeeling.—The station of Darjeeling stands on the top of a spur of the Himalaya, running nearly north to south. The European quarter is situated on the upper slopes of the spur, and the lower portions contain the outcherry, the police lines and the bazar, whilst below these, lies the native town, chiefly occupied by the poorer classes of natives, and consisting of huts built without method or regularity, and without much regard to sanitation. Almost all the houses within the town are built of bricks or stone, and roofed with corrugated or

plain iron sheets. Most of the houses in the European quarter are provided with *pucca drains*, which empty themselves into the municipal road-side drains which are flushed by the overflow from the hydrants. Water which used to be a scarcity in former years is now plentifully supplied by two lines of pipes, one running from the springs from the Sinal range, and the other from a spring just below Jullapahar. During the year under report the municipality has increased towards Jore Bungalow and Gompahar, and small settlements scattered round the station are gradually assuming the proportion of villages. The Secretariat building which was under construction during the past two years was completed during the year under report. It has been built very strongly in the mixed style of architecture now in vogue combining the strength of the Gothic with the ornamentation of the Corinthian order, and has added much to the beauty of the town. The effect which the sight of the station produces upon a new comer as he gradually wends his way up by the Himalayan Railway is really charming, and he forgets the fatigue and the tediousness of the journey by inhaling the cool breeze from the snowy range.

Rampore Beaulah.—The town of Rampore Beaulah is situated on the river Pudma. It is 8 miles in length, and it varies in breadth from half a mile to two miles. It is divided into 47 mohallahs. The court-houses and the public offices lie at the west end of the municipality. The houses of the European community, the church, the police lines, the jail and race course come next. They extend from two to three miles eastward along the river. After these commences the native town, in which the houses are very crowded and the streets narrow. Like most old towns in Bengal, the town of Rampore Beaulah has been built on no system. Since the creation of the municipality in August 1876, the aspect of the town has been much improved, and many of the old ugly-looking thatched houses have been replaced by masonry buildings constructed on a systematic plan. The municipality has a population of 20,024 persons.

Dacca.—The town of Dacca is a very old city, and was once the seat of a Mahomedan Satrapy. It stands on the north bank of the river Boorigunga, and is five miles in length and a mile in breadth. It consists of blocks of very old houses crowded together by the sides of streets and lanes which are mostly narrow and crooked. The houses have generally in their rear very small yards, in which there are well-privies within a few feet of wells of water for drinking and culinary purposes. One great difficulty in the sanitary improvement of the town of Dacca is the existence of "gora," or large pits around which privies were constructed. The municipality is doing all it can to improve these sinks by filling them up, and acquiring lands for the passage of night-soil men to remove the filth from the necessaries. Through the princely munificence of Nawab Abdul Gunny, C.S.I., and his son Nawab Assanullah, the people of Dacca have received the advantages of a pure water supply.

Naraingunge.—The town of Naraingunge is situated on the river Lakhya. A few years ago it consisted of straggling houses both on the eastern and western banks of the river. It now extends a distance of two and two and a half miles on the eastern bank and three to three and a half on the western bank. The river frontage on both sides being occupied by business premises with solid quays and landing places. There are a number of hydraulic and steam presses for baling jute and a steam factory for ginning cotton. On the whole the town is rapidly rising in importance as the centre of jute trade in Eastern Bengal.

Chittagong.—The town of Chittagong is little else than a collection of small hillocks, on many of which are built bungalows and Government offices. The bungalows are mostly occupied by European gentlemen. The town is situated on the bank of the Karnafuli river, and is visited by many trading ships during the rice and jute seasons. The natural drainage of the place is from west to east from the hills. About two-thirds of the area is rural consisting of paddy fields and hills covered with noxious vegetation. The soil is sandy and ill-drained. There are numerous tanks and nine springs in the town, which supply drinking water to the people. The municipality is doing its best to improve the sanitary condition of the place.

Commillah.—The municipality of Commillah was established on the 30th November 1864. The population within municipal limits number 13,506. The area of the municipality is 4 square miles. The town consists of one broad main street about two and three-fourths of a mile in length. At the east end of this street is the European quarter and the court-houses. At the other end is the *haat* or market, which is held bi-weekly. The rest of the town consists of isolated holdings surrounded by bamboo enclosures and built close to tanks which were excavated for the purpose of obtaining earth for the raised sites of houses. One of the main features of the place is the enormous number of these tanks. On the north and east of the town runs the river Goomtee, a mountain stream of considerable velocity and winding course. The town is protected from the floods of this river by an embankment maintained by the Maharajah of Hill Tipperah which runs for six miles above and twelve miles below the town. The surrounding country is low and swampy, but the natural drainage is good and the artificial drains in the town carry away the heaviest rainfall within a few hours. Commillah has the reputation of being one of the healthiest towns in Bengal, its climate is agreeable and the water is good.

Patna.—The municipality of Patna was established on the 1st November 1864. Its population as returned on the occasion of the census of 1881 was 173,251. The city of Patna is situated on the Ganges and extends over 9 miles. It is traversed lengthwise by one long road which meets the streets from north and south at short intervals. The construction

of the city is peculiar, and does not allow of any very rapid improvement. Much is, however, being done by the Municipal Commissioners to improve it.

Gya.—The municipality of Gya was established in May 1865 under Act III (B.C.) of 1864. The population living within municipal limits is 76,413 according to the census of February 1881. The town of Gya is situated on the western bank of the river Phalgu which dries up in hot weather, but in the monsoon swells to a considerable stream. The town may be divided into three parts, viz. (1) Sahebgunge or the new town; (2) the European quarter, and (3) the old Gya town or Gyeji as it is called. The eastern portion is situated on a ridge running parallel to the course of the river which is its eastern boundary. The western side slopes gradually to a plain which is terminated on the south by the Brahmojoui and Gobachhoa hills. The Ramsila and the Muri hills skirt the northern slope of the town. The greater part of the town is thus in a valley with hills on all sides. The houses in Gya are made of puoca or katcha bricks and mud. The first thing that strikes the attention of a visitor in Sahebgunge is its wide and clean streets, especially near the chawk or market, which are a striking contrast to the narrow lanes of the old town. The extreme limits of Gya extend about $4\frac{1}{2}$ miles by 2, but many parts of the included area are occupied by gardens and plantations. Sahebgunge is intersected by roads which are metalled with one or two exceptions. There are no metalled roads in the old town, its streets being ill-paved with boulders. The ghats on the river Phalgu, which are many, are built of puoca masonry. Some of these are new and in good condition. There are very few public buildings at Gya worth mentioning, except the Government offices, the school, the public library and the dispensary. In the old town of Gya is the famous temple of Vishnupad overlooking the river Phalgu. It is visited by pilgrims at all times of the year. There are, however, three fixed times in the year when the pilgrims come in larger numbers, viz. in March, September, and December. The climate of Gya is healthy and genial. It is very hot and dry in the summer months, but delightful in the cold weather, and in the rains which begin to fall from June and continue till the end of September. The trade of Gya is considerable. Its exports are chiefly grain, such as rice, pulses, linseed and tassar cloth manufactured at Manpur. The imports are chiefly piece-goods. A vast improvement has been effected in the present condition of Gya as contrasted with its past. The roads and streets have in many places been widened by breaking down the *chabutras* (platforms) and other encroachments, and a complete system of improved drainage has been provided. Many public latrines which were greatly needed have been opened for the convenience of the people, and unwholesome hollows have been filled up. There has also been considerable improvement in the lighting of the town. Since the opening of the Gya-Patna State Railway a great impetus has been given to the trade of Gya.

Arrah.—The municipality of Arrah was established in the year 1865. It has a population of 42,998 persons. The town is situated on a table land somewhat undulating. The natural slope is towards the north. The surface drainage all flows in this direction, and thence into the Ganges. Some eight miles from the town is a small stream called the "Gangee," which is probably the abandoned bed of a river. The town is divided into two portions by this stream. There are two large bridges over it connecting the two portions. The town is rather crowded and the condition of the lanes, though greatly improved, is not such as could be expected. Much attention is now being paid in their improvement. On the west of the town there is a very large open space of ground or maidan, in which the offices of the Magistrate and Collector, the church, the Government school and the circuit bungalow are situated. The maidan also contains a race-course, and is known by the name of *Rumna*. The place is generally regarded as healthy, though at times it suffers from epidemics of cholera.

Mozufferpore.—The town of Mozufferpore was incorporated in November 1864. It is skirted on the north by a narrow stream called the "Burhi Gunduck." The average length of the town from north-west to south-east is two miles and a half and its breadth is two miles. It has an area of about 5 square miles. On the north and east of the town there are orchards and handsome gardens, and on the west are rural villages. The town, except in a few places, stands on sufficiently high land.

Durbhunga.—The municipality at this place was established on the 1st of November 1864 under the District Towns Improvement Act of that year. The town is situated on very low land, and abounds in tanks and large hollows which were excavated in order to obtain earth for building purposes. It contains of 65,955 persons densely packed in parts. It has very few good wide roads, though in this respect it is better off than many other towns. From the period that the Durbhunga Raj came under the management of the Court of Wards, improvements have been made in this direction, and the Maharajah since attaining his majority has continued to assist in the work of improvement. The town owes to the Durbhunga Raja a handsome hospital, a spacious regularly built bazar, and several other considerable advantages. Owing to the low situation and the dense crowding, the place has a reputation for unhealthiness from which the neighbouring district head-quarter towns are comparatively free.

Chuprah.—Chuprah is a long narrow town, about 6 miles in length and three-fourths of a mile in breadth, on the left bank of the Ghogra just above the confluence of that river with the Ganges. The general slope of the town is from the river bank inwards. The natural drainage and the water-supply being good, the town is healthy. The inhabitants are for the most part fairly well-to-do specimens of artisans, agriculturists and traders in

country produce, and their servants and dependants. The soil of Chupra is salt and gritty, but produces excellent crops. It is specially famed for growing good peaches, roses and leeches.

Monghyr.—The municipality of Monghyr was established in the month of November, 1864. Its jurisdiction extends over an area of about 3½ square miles. For facilitating the collection of taxes, it is divided into 25 sections or mohallahs. The municipality contains a population of 55,372 persons as ascertained by the census of 1881. The town of Monghyr is situated on the right bank of the Ganges. Its distance from Calcutta by rail is 304 miles. It is connected with the loop line of the East Indian Railway by a branch line which has much facilitated the traffic of the district, and added much to the convenience of the residents of the town and suburbs. The junction of the lines is at Jamalpore, a distance of six miles from Monghyr. The municipality contains 9,640 houses, some of which are very fine handsome buildings. The scenery of the fort is charming, and when the river, during the rains, overflows its banks, the flood extends over miles, and in some parts as far as the eye can reach. All the Government offices, except the post-office, are situated inside the fort, and almost all the European residents live within its walls. This part of the town may be called the Chowringhee of Monghyr. The climate of Monghyr is salubrious, and is much thought of by invalids who repair hither as to a sanitarium—in fact, by many of the natives of Bengal it is considered as such. The town is celebrated for its hardware manufactories. Its artisans are very ingenious and are good workmen, and since the establishment of the Railway workshops at Jamalpore, almost every description of iron and brass work may be made up in the town, such as no European workman need be ashamed of. Looks made in the town are almost like, if not equal, to Chubbe. Monghyr is unrivalled for its table-mats, ladies' fans, work-boxes and baskets; also for the manufacture of pots of all kinds. Slate dishes and plates of every description are also manufactured in Monghyr. These articles are prized by the natives of Bengal. The slate comes from the Laheta quarries.

Bhagulpore.—The town of Bhagulpore is situated on the right bank of the river Ganges, but the main stream is now at a considerable distance from it, except the portion from Myagunge to Benarai under which the river now flows. The length of the municipality is 6½ miles, and the breadth generally, excepting the portion which lies to the south of the railway line, is about 1 mile. The area is about 7½ square miles. The town is full of orchards, gardens and mango topes. There are very few tanks or jheels within the municipality. The land is high and low, undulating in places and flat in others. Owing to the natural drainage of the surface, the escape of rain water is free and perfect. The water is discharged into the Ganges through ditches. By the constant action of water these ditches and the side-drains of the roads are getting deeper and deeper every year. The soil is yellowish, soft and sandy. There is very little clay. Below a depth of about 6 feet to 10 feet, a layer of kunker is found in most places. The place is full of tar and date palms, mango, jack and neem trees. About two-thirds of the population is Hindoo and one third Mahomedan. Their principal food-staples are rice, Indian corn and wheat. The habits of the people are very simple. Summer heat is intense rising sometimes to 100 F. in the shade. In some winters the cold is severe, in others not. The rainfall is on an average 50 inches annually. During the dry weather the westerly winds and during the rainy season easterly winds prevail. Several ranges of hills being close, tigers visit the town occasionally, and during the rains wild boars are sometimes driven in from the *nearas* by the floods. On account of the silting up of the old bed of the Ganges, the place has become somewhat unhealthy since the last three or four years. Cholera and small-pox break out in March, April and May, sometimes in epidemic form in portions of the town.

Purneah.—The Purneah Municipality was constituted under Act III (B.C.) of 1864 and was established in the month of September of the that year. The area of the municipality is 11½ square miles, but it lacks very much in compactness. It is divided into six circles for administrative purposes: First, Modhubani which lies to the west and is bounded on the north and south by rural tracts, on the west by the old Koosy river, and on the east by the civil station. It is well drained and comparatively healthy. Second, the civil station, containing the courts and the public buildings, as well as the houses of the principal European residents. This portion of the town is also very healthy, and well drained except the north-eastern portion of it bordering on the old station. The third portion comprises the Line bazar, Rambagh, Moharejunge, Sarungunge, Gokulgunge, Madhupara and Baijathungunge. It is decidedly unhealthy. The back water from the Soura river lodges in a tract of low land, and numerous cases of fever that occur every year during September, October and November are attributable to a great extent to the insufficient drainage of the marshes lying in the middle of this tract. The water level of the Soura for about nine months of the year remain higher than the level of the marshes, and it is for this reason a thorough drainage of the marshes has hitherto been found impracticable, but steps are now being taken to effect this. The fourth circle consists of Khajanchihat, Bhatta, and Bengaltolah. This tract is inhabited by the Bengali residents and a sprinkling of the mercantile class. A well metalled road runs through the whole section, and many kutcha roads are feeders to it. This part of the town is tolerably well drained, and is much less unhealthy than the third circle. The fifth circle comprises Nimtolah, Lalai-ke-Chhauni and Shamsunder Chhauni. It is not properly drained and is interwoven with jungles. It is chiefly inhabited by the lower class of the people and is not at all a healthy portion. The sixth division of the town comprises the city Purneah, including Alungunge and Jafirbagh. It is bounded on the south and west by the Soura river, on the north by the jungles of Miabazar, Abdullanugger,

and Kholife-choukh and on the east by the jungles of Begumdeurī and Lalbagh. This portion is very thickly populated, and principally inhabited by the mercantile and trading classes. A metalled road, about three miles in length, runs from Lane bazar through the City bazar up to its northern extremity. The deep drains on both sides of this main road were very filthy, and the virulent type of the fever which generally visited the city after the close of the rains was mainly attributed to the filthiness of these drains. They have now been filled up, and flat bottomed drains are being constructed in their stead. It is hoped that the reconstruction of these drains will improve the sanitary condition of the town.

Poorce.—The municipality of Poorce was established on the 1st April 1881. The town was managed by a union up to the beginning of the year 1881-82. The population within municipal limits is 24,336 according to the census of 1881. The town lies close to the sea-shore upon sandy grounds on the back of the Atharanalla river, which runs parallel with the coast, and only about two miles in-land. The Jagannath Temple stands on the highest ground which is a sandy ridge running north to south, and which acts as a water-shed parting the rainfall to the east and west. As the sea-shore to the south of the town and the river bank to its north are both higher than the average level of the town, its drainage is a difficult matter, and this difficulty is increased by the fact that a great many of the streets are no better than narrow lanes having no room for efficient drains. The only practicable method seems to be to have two systems of drainage, one on each side of the watershed, each having a main outlet to the sea which must be artificially kept open, and be connected with the town by minor drains. Such a system has been commenced for the eastern side of the water-shed. The main outlet drain has been nearly completed, and the work of connecting the minor drains with it is going on. The town exists for and depends on the temple of Jagannath, and the great body of residents is immediately connected with the temple in some form or other. It is in a very great degree a town of lodging-houses for the reception of the pilgrims who flock to it at certain times in numbers that exceed the population commonly two-fold, and sometimes even five-fold. One of the great difficulties of the Municipality and the Lodging-house Committee is to meet the extra conservancy requirements of this enormous body of temporary visitors. The difficulty is the more felt as there can be no blinking of the fact that the town is in a very insanitary state, and that the mass of returning pilgrims undoubtedly make that state especially dangerous. The people are filthy in their habits and object to be improved. Their privies are nothing but pits, and when one is filled with filth, it is covered up and another opened near it. In this way the whole ground inside and outside of the houses has for ages been horribly defiled, and when the soil is saturated with undrained rainwater, the consequences are seen in the returns of public health. Under the auspices of the Lodging-house Committee, much has been done to put a stop to the practice of erecting underground privies, but nothing can redeem the pollution of the soil in times past. The funds at the disposal of the Municipal and Lodging-house Committees for purposes of conservancy and sanitation have been helplessly insufficient, and the work of removal of night-soil has been hitherto very ill-done simply from want of funds. On the creation of the municipality the chief wants of the town were first a good drainage system to avoid as much as possible the saturation of a deeply polluted soil; secondly, arrangements for the thorough removal and burial of night-soil outside the town daily; thirdly, a supply of pure drinking water sufficiently accessible to remove the temptation to use foul water; and fourthly, a conservancy establishment sufficiently strong to keep the streets clean and the drains in working order.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1884-85.

FORMS Nos. I & II.

The Calcutta Municipality during the year 1884-85.

8								9				10				11			
OCTROI.								ASSESSED TAXES.											
								Conservancy Chgs.				Licence on trades.							

[illegible]

the Calcutta Municipality during the year 1884-85.

PUBLIC HEALTH.										REMARKS.
e	d	c	f	g	h	i		j		
Repairs (to market, dispensary, &c.)	Maintenance of medical establishments, purchase of medicines, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Road services (establishment, purchase of water-carts, repairs, &c.)	Roads, cleaning (establishment, purchase of labour, repairs of drains, &c.)	Conservancy.		Drainage works (establishment, repairs)		
					Establishment, repairs, purchase of labour, cart-haul for carting, hand for carting, hand for buying night-soil, &c.	Refinements, &c., of fines or over-assessments.	Remission of cess.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
9,349	51,701	4,517	11,72,672 ^a	55,725	1,67,894	5,04,301	.....	2,04,759	
							1,69,509 ^b	2,06,115		

objections and claims.

Sales and Use of Motor Vehicles										RA. A. F.	
										1948	1949
000	000	000	000	000	000	000	000	000	000	1,467,431	1,577,000
000	000	000	000	000	000	000	000	000	000	51,700	0
										1,415,730	1,577,000
000	000	000	000	000	000	000	000	000	000	1,332,370	1,465,000
										1,117,720	1,465,000
000	000	000	000	000	000	000	000	000	000	2,067,737	2,100,000
000	000	000	000	000	000	000	000	000	000	5,053,334	5,110,000
000	000	000	000	000	000	000	000	000	000	81,000	100,000
000	000	000	000	000	000	000	000	000	000	1,331,521	1,400,000

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act	ASSESSED TAXES—contd.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY.)				Total Income from taxation.
				Other taxes in detail (as many columns as may be necessary.)												
							Total.									
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gunnsahs ...		Calcutta ...	Act 1	.....	.....	.....	.....	9,90,523	97,765	51,910	.....	4,18,440	2,83,419	2,83,736	1,96,910	25,62,0

* Vaccination fees
Jute Warehouse fees... ..

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6	7	8	9	10			
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	PUBLIC HEALTH—contd.		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.					
				A			Public Works.					
				Other measures.			Contributions to schools.	Establishment.	Construction and main- tenance of roads.	Other (new) works.	Other repairs.	Survey of land.
				Markets and slaughter- houses (establish- ment, contingencies).	Public garden (estab- lishment, purchase of well, purchase of bullocks, &c.).							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
Goonahs ...		Calcutta ...	1,41,823	25,125	8,110	.....	.....	2,90,550	.....	18,282

Memorandum of

Liabilities—
Balance of loans
Deposits to be adjusted

Claims—
Advances recoverable
Net amount of debt

* Water-works establishment and working
Extension of water-works

† Establishment and working charges
Extension of sewers

the Calcutta Municipality during the year 1884-85.

10										17			18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 10) per head of population.	Incidence of income shown in column 10 per head of population.	
Realization under special Acts.	Proceeds of land, &c.	Income from markets (lease, &c., sale of produce, &c.)	Consentancy (and road proceeds of night-soil, street-refuse, &c.)	Municipal dues.	Payments for municipal works made to individuals.	Grant-in-aid from Gov. Fund or Local Funds.	Sundries (rent of municipal lands, receipts from public houses, &c.)	Total.		Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
84,007	77,901	1,70,140	41,708	0,400	.....	51,364	2,27,205	6,01,263		20,00,000	1,55,477	3,41,620	50,62,786	53,04,000	6 6 6	14 2 3	
...
...
...

the Calcutta Municipality during the year 1884-85.

12											13	14	15			REMARKS.
DEBT.						Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.								
Loans, instalments paid during the year.	Interest.		On account of current year.	Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.						
	On account of last year.															
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.						
5,44,375	7,06,440	1,50,004	4,13,628	55,390	81,08,408	51,700	6,44,404	6,06,113							

liabilities and claims.

	Rs.	A.	P.
...	1,42,48,131	0	0
...	51,700	0	0
...	1,42,94,830	0	0
...	1,32,270	4	5
...	1,41,72,060	4	4
...	2,00,737	10	6
...	9,05,164	0	11
...	81,008	1	9
...	1,23,921	3	6

FORM No. 1.

STATEMENTS OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1884-85.

FORM No. I.—Statement showing the income of the

1		2		3		4		5		6								7	
										NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.	

[illegible]

FORM No. I.—Statement showing the income of the

1	2	3	4	5	6								7	
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.	
					a	b	c	d	e	f	g	h	Actual balance.	Total.
OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.	Total.
RAJSHAHY DIVISION.														
Bahya ...	59	Razipore Beaulah Natore	Act III (B.C.) of 1884	30,084	5	18	...	23	5	18	5	18	...	2,813
	60	...		9,068	1	...	...	16	8	13	...	16	...	8,134
		Total		29,116	6	35	...	39	8	31	5	34	...	5,887
	61	Dissaspore		12,977	6	12	...	18	2	16	6	12	...	17,785
Bungpore ...	62	Bungpore	Act III (B.C.) of 1884	13,380	...	0	13	13	6	13	1	17	...	1,048
	63	Bora		6,179	4	14	...	18	4	14	4	14	...	1,101
	64	Banarpore		5,961	3	10	...	13	4	9	3	10	...	941
		Total		10,170	7	24	...	31	8	23	7	24	...	2,008
Bura ...	65	Pabna	Act III (B.C.) of 1884	14,883	2	10	...	12	4	8	2	10	...	2,108
	66	Banarjunge		21,008	1	15	...	10	4	12	3	18	...	2,007
		Total		35,891	3	25	...	22	8	20	5	28	...	5,105
	67	Darjeeling	Act III (B.C.) of 1884	7,976	6	25	...	35	6	19	31	4	...	17,094
Dumra ...	68	Kuracung		5,053	...	12	...	22	4	18	8	14	...	4,896
		Total		13,000	6	43	...	47	10	37	20	18	...	22,000
	69	Julpigore		7,970	...	19	...	18	10	8	2	16	...	1,795
		Divisional Total		1,21,471	20	161	31	190	62	147	82	146	...	56,907
DACCA DIVISION.														
Dacca ...	70	Dacca	Act III (H.C.) of 1884	77,881	...	7	14	21	3	18	3	18	...	43,154
	71	Narainjunge		12,508	...	4	8	12	...	13	4	8	...	5,433
		Total		60,100	...	11	22	33	3	30	7	26	...	48,587
	72	Furcedpore	Act III (B.C.) of 1884	10,077	...	6	12	18	8	13	1	17	...	5,913
Gostampore ...	73	Gostampore		6,038	...	4	8	12	4	8	1	11	...	1,691
	74	Madaripore		12,288	...	7	14	21	2	19	...	21	...	678
		Total		31,097	...	17	34	51	11	40	2	49	...	6,077
Gungu ...	75	Barrail	Act III (H.C.) of 1884	18,196	...	5	10	15	5	10	8	18	...	2,637
	76	Saichuti		2,502	...	9	...	9	1	8	...	9	...	1,806
	77	Jhalakati		3,000	...	9	...	9	1	8	...	9	...	214
		Total		18,978	...	23	10	33	7	26	3	30	...	4,657
Kasabadi ...	78	Kasabadi	Act III (B.C.) of 1884	10,881	...	7	12	19	5	14	5	14	...	5,346
	79	Mustajung		4,295	...	4	6	10	2	8	2	8	...	1,707
	80	Jamajung		14,727	...	5	10	15	5	10	...	15	...	1,150
	81	Shirajung		1,710	...	6	8	14	3	12	...	12	...	1,614
Kasabadi ...	82	Shirajung	Act III (B.C.) of 1884	18,114	...	6	9	15	5	10	...	15	...	1,831
	83	Bazirpore		4,560	...	3	6	9	2	7	...	9	...	686
		Total		66,083	...	20	31	60	16	62	7	75	...	9,354
		Divisional Total		186,127	...	80	117	197	36	161	19	178	...	68,628
CHITTAGONG DIVISION.														
Chittagong ...	84	Chittagong town	Act III (B.C.) of 1884	22,130	...	6	12	18	5	13	3	16	...	5,331
	85	Cox's Bazar		4,365	...	13	...	13	8	10	...	13	...	730
		Total		26,495	...	19	12	31	8	23	3	26	...	6,061
	86	Comilla	Act III (B.C.) of 1884	13,000	...	8	11	19	3	14	3	14	...	854
Comilla ...	87	Shirajung		17,543	...	1	11	12	8	10	...	12	...	2,285
		Total		31,040	...	1	10	11	28	4	24	2	...	2,000
	88	Naokhal		5,164	...	4	8	12	4	5	...	12	...	2,393
		Divisional Total		68,706	...	1	30	31	71	16	20	38	...	11,742
PATNA DIVISION.														
Patna ...	89	Patna	Act III (B.C.) of 1884	178,833	...	30	30	60	9	21	6	27	...	18,875
	90	Barh		14,040	...	3	6	9	2	7	...	9	...	1,850
	91	Barh		9,968	...	4	8	12	1	11	...	13	...	2,008
		Total		200,000	...	17	34	51	12	30	5	35	...	20,673
Gya ...	92	Gya	Act III (B.C.) of 1884	70,415	...	11	14	25	5	20	4	21	...	14,876
	93	Arrah		42,988	...	6	12	18	2	16	3	19	...	1,707
	94	Jaipur		15,505	...	8	8	16	3	9	2	10	...	1,642
	95	Barh		15,408	...	6	8	14	3	9	2	10	...	1,642
Barh ...	96	Barh	Act III (B.C.) of 1884	17,889	...	6	8	14	3	9	2	10	...	1,642
	97	Barh		38,000	...	7	14	21	3	10	3	13	...	2,008
	98	Barh		5,728	...	3	6	9	2	7	...	9	...	1,642
		Total		117,333	...	30	34	64	13	28	8	36	...	9,306

Municipalities in Bengal, during the year 1884-85.

[illegible]

REMARKS:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
No. of District.	Serial number of municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued					Total	Tax on houses and lands	Tax on vehicles	Tax on animals	Tolls &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY)				Total income from taxation.
			Other taxes in detail (as many columns as may be necessary)										House tax	Br & Salve.	Lamp & Lites	Fee on annual prop. tax.	
			Tax on persons according to circumstances and property	Tax on persons according to circumstances and property	Tax on persons according to circumstances and property	Tax on persons according to circumstances and property	Tax on persons according to circumstances and property										
RAJSHAHY DIVISION.																	
Dhaka	59	Rangpore Bannish	8,022	.....	.....	.....	.....	8,022	.....	5,004	428	2,440	.....	.....	.....	.....	17,097
	60	Natore	5,558	.....	.....	.....	.....	5,558	.....	1,846	281	.....	.....	.....	.....	.....	7,354
		Total	14,180	.....	.....	.....	.....	14,180	.....	6,850	704	2,440	.....	.....	.....	.....	24,451
Dhaka	61	Dinapore	9,263	.....	.....	.....	.....	9,263	.....	1,584	214	1,182	.....	.....	.....	.....	12,213
	62	Rangpore	5,558	.....	.....	.....	.....	5,558	.....	1,850	470	.....	.....	.....	.....	.....	8,254
Dhaka	63	Bora	4,986	.....	.....	.....	.....	4,986	.....	2,874	94	.....	.....	.....	.....	.....	7,354
	64	Sherepore	2,605	.....	.....	.....	.....	2,605	.....	.....	.....	.....	.....	.....	.....	.....	2,605
		Total	7,140	.....	.....	.....	.....	7,140	.....	2,874	94	.....	.....	.....	.....	.....	9,917
Dhaka	65	Purna	6,212	.....	.....	.....	.....	6,212	.....	1,138	81	1,455	.....	.....	.....	.....	8,886
	66	Norajungpo	7,067	.....	.....	.....	.....	7,067	.....	625	661	.....	.....	.....	.....	.....	9,016
		Total	14,100	.....	.....	.....	.....	14,100	.....	1,683	646	1,455	.....	.....	.....	.....	17,902
Dhaka	67	Darjeeling	.....	.....	.....	.....	.....	.....	.....	26,076	10	820	.....	.....	.....	.....	26,973
	68	Kurseong	.....	.....	.....	.....	.....	.....	.....	4,441	.....	.....	.....	.....	.....	.....	4,441
		Total	.....	.....	.....	.....	.....	.....	.....	33,117	10	820	.....	.....	.....	.....	40,234
	69	Jalpigore	1,730	.....	.....	.....	.....	1,730	.....	2,850	.....	.....	.....	.....	.....	.....	1,520
		Divisional Total	22,003	.....	.....	.....	.....	22,003	.....	35,117	12,070	2,647	5,653	.....	.....	.....	1,14,210
DACCA DIVISION.																	
Dhaka	70	Dacca	.....	.....	.....	.....	.....	.....	.....	50,312	4,153	2,623	12,058	.....	.....	.....	1,03,001
	71	Nasirungpo	.....	.....	.....	.....	.....	.....	.....	18,548	.....	.....	.....	.....	.....	.....	25,095
		Total	.....	.....	.....	.....	.....	.....	.....	68,860	4,153	2,623	12,058	.....	.....	.....	1,28,096
Dhaka	72	Furzedpore	4,175	.....	.....	.....	.....	4,175	.....	.....	.....	435	.....	.....	.....	.....	4,610
	73	Gulshad	2,618	.....	.....	.....	.....	2,618	.....	.....	.....	.....	.....	.....	.....	.....	2,618
	74	Madaripore	3,214	.....	.....	.....	.....	3,214	.....	.....	.....	720	.....	.....	.....	.....	4,654
		Total	10,007	.....	.....	.....	.....	10,007	.....	.....	.....	1,155	.....	.....	.....	.....	11,663
Dhaka	75	Barrack	8,071	.....	.....	.....	.....	8,071	.....	304	86	1,875	.....	.....	.....	.....	10,336
	76	Nalchiti	1,087	.....	.....	.....	.....	1,087	.....	.....	.....	140	.....	.....	.....	.....	1,227
	77	Jhalakati	1,660	.....	.....	.....	.....	1,660	.....	.....	.....	.....	.....	.....	.....	.....	1,660
		Total	11,818	.....	.....	.....	.....	11,818	.....	304	86	1,824	.....	.....	.....	.....	13,974
Dhaka	78	Nasirabad	1,111	.....	.....	.....	.....	1,111	.....	9,025	.....	.....	.....	.....	.....	.....	7,900
	79	Nasirabad	1,111	.....	.....	.....	.....	1,111	.....	9,025	.....	.....	.....	.....	.....	.....	7,900
	80	Nasirabad	1,111	.....	.....	.....	.....	1,111	.....	9,025	.....	.....	.....	.....	.....	.....	7,900
	81	Nasirabad	1,111	.....	.....	.....	.....	1,111	.....	9,025	.....	.....	.....	.....	.....	.....	7,900
	82	Nasirabad	1,111	.....	.....	.....	.....	1,111	.....	9,025	.....	.....	.....	.....	.....	.....	7,900
		Total	12,140	.....	.....	.....	.....	12,140	.....	280	.....	.....	.....	.....	.....	.....	22,240
		Divisional Total	1,905	.....	.....	.....	.....	1,905	.....	45,966	60,181	4,043	2,711	16,005	.....	.....	1,74,021
(HUTTAL) DIVISION.																	
Dhaka	84	Chitragarh town	.....	.....	.....	.....	.....	.....	.....	2,107	12,182	1,368	612	7,073	.....	.....	21,133
	85	Chitragarh	.....	.....	.....	.....	.....	.....	.....	2,107	12,182	1,368	612	7,073	.....	.....	21,133
		Total	.....	.....	.....	.....	.....	.....	.....	4,214	24,364	2,736	1,224	14,146	.....	.....	42,266
Dhaka	86	Comilla	.....	.....	.....	.....	.....	.....	.....	1,121	.....	.....	.....	.....	.....	.....	1,121
	87	Comilla	.....	.....	.....	.....	.....	.....	.....	1,121	.....	.....	.....	.....	.....	.....	1,121
		Total	.....	.....	.....	.....	.....	.....	.....	2,242	.....	.....	.....	.....	.....	.....	2,242
Dhaka	88	Nonchalit	.....	.....	.....	.....	.....	.....	.....	3,276	.....	877	.....	.....	.....	.....	3,918
	89	Nonchalit	.....	.....	.....	.....	.....	.....	.....	3,276	.....	877	.....	.....	.....	.....	3,918
		Divisional Total	.....	.....	.....	.....	.....	.....	.....	6,552	20,674	1,775	812	8,457	.....	.....	45,405
PATNA DIVISION.																	
Dhaka	90	Patna	.....	.....	.....	.....	.....	.....	.....	14,006	12,018	17,300	.....	.....	.....	.....	1,01,068
	91	Patna	.....	.....	.....	.....	.....	.....	.....	5,064	.....	623	.....	.....	.....	.....	5,687
		Total	.....	.....	.....	.....	.....	.....	.....	19,070	12,018	17,923	.....	.....	.....	.....	1,06,755
Dhaka	92	Patna	.....	.....	.....	.....	.....	.....	.....	81,207	8,424	1,303	.....	.....	.....	.....	86,628
	93	Patna	.....	.....	.....	.....	.....	.....	.....	16,006	.....	.....	.....	.....	.....	.....	16,006
Dhaka	94	Patna	.....	.....	.....	.....	.....	.....	.....	1,418	.....	.....	.....	.....	.....	.....	1,418
	95	Patna	.....	.....	.....	.....	.....	.....	.....	5,623	.....	.....	.....	.....	.....	.....	5,623
	96	Patna	.....	.....	.....	.....	.....	.....	.....	5,074	.....	.....	.....	.....	.....	.....	5,074
	97	Patna	.....	.....	.....	.....	.....	.....	.....	0,564	.....	.....	.....	.....	.....	.....	0,564
	98	Patna	.....	.....	.....	.....	.....	.....	.....	1,506	.....	.....	.....	.....	.....	.....	1,506
		Total	.....	.....	.....	.....	.....	.....	.....	87,403	1,003	1,326	.....	.....	.....	.....	89,732

Municipalities in Bengal, during the year 1884-85.

16										17				18	19	20	21		
MISCELLANEOUS RECEIPTS.										DEBT.									
Realizations under Special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road cleaning (levy, sale, toll, street-vendors, &c.)	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from provincial or local funds.	Surplus (out of municipal lands, revenue, &c.)	Total.	Loans.	Deposits (contingencies, balance unpaid, &c.)	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 19, per head of population.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.				
478	.....	.....	.....	96	180	.....	2,901	5,035	.....	.....	.....	20,692	23,598	0 13 7	1 0 6
.....	.....	.....	.....	82	.....	.....	5,946	8,710	.....	.....	.....	11,944	14,108	0 13 10	1 3 5
478	.....	.....	.....	158	100	.....	6,849	7,845	.....	.....	.....	31,736	37,672	0 18 4	1 1 5
.....	.....	.....	.....	643	601	.....	3,985	6,766	.....	.....	2,309	39,708	39,158	0 15 8	1 0 1
18	1,053	.....	300	128	.....	.....	2,773	4,362	.....	.....	.....	12,686	13,029	0 9 10	0 15 1
65	.....	.....	45	30	.....	.....	787	927	.....	.....	.....	8,281	9,432	1 3 0	1 5 5
.....	.....	.....	44	.....	.....	.....	535	682	.....	.....	.....	3,145	5,086	0 10 8	0 12 7
65	.....	.....	45	74	.....	.....	1,325	1,500	.....	.....	.....	11,426	13,618	0 15 7	1 1 11
.....	.....	.....	.....	574	.....	.....	1,209	1,481	.....	.....	.....	10,329	12,837	0 9 4	0 11 1
.....	.....	.....	.....	54	.....	.....	2,041	2,107	.....	.....	.....	11,123	14,120	0 9 10	0 8 5
.....	.....	.....	.....	204	.....	.....	3,250	3,600	.....	.....	.....	21,102	20,657	0 7 11	0 9 0
655	.....	25,052	25	25	.....	7,771	24,476	50,001	.....	.....	.....	95,501	1,13,045	0 4 10	12 0 6
654	.....	.....	10	.....	.....	.....	179	613	.....	.....	.....	5,051	8,45	1 1 7	1 4 0
1,079	.....	25,923	35	25	.....	7,771	24,826	60,517	.....	.....	.....	1,01,043	1,28,123	3 5 7	8 6 7
.....	.....	.....	358	2	.....	.....	413	773	.....	.....	.....	2,012	5,897	0 3 4	0 4 0
1,649	1,125	25,032	1,441	1,149	821	7,771	45,033	83,352	.....	.....	.....	2,504	2,90,063	0 16 0	1 10 5	
8,111	445	.....	.....	2,403	.....	.....	30,224	36,347	.....	.....	.....	1,42,008	1,85,262	1 5 2	1 13 3
.....	256	.....	.....	317	.....	.....	677	1,179	.....	.....	.....	28,277	29,739	1 13 6	1 15 0
8,111	750	.....	.....	2,780	.....	.....	30,605	37,030	.....	.....	.....	1,04,376	2,11,672	1 6 6	1 13 6
300	25	.....	.....	10	709	.....	390	1,050	.....	.....	.....	6,160	10,679	0 7 3	0 8 9
154	.....	.....	.....	60	.....	.....	69	3,302	.....	.....	.....	4,791	5,531	0 10 10	0 11 9
223	48	2,094	.....	20	240	.....	33	2,715	.....	.....	.....	7,148	7,721	0 5 0	0 8 6
1,049	73	2,094	.....	183	1,068	.....	394	4,454	.....	.....	.....	16,510	22,393	0 6 0	0 8 6
.....	.....	.....	.....	103	3,005	.....	2,935	6,040	.....	.....	.....	10,378	18,838	0 12 6	1 3 10
.....	384	.....	.....	10	.....	.....	114	114	.....	.....	.....	1,090	2,836	0 10 10	0 11 9
.....	.....	.....	.....	10	.....	.....	.....	104	.....	.....	.....	1,510	1,728	0 8 0	0 8 4
.....	144	.....	.....	112	3,005	.....	2,031	6,104	.....	.....	.....	10,408	24,098	0 11 7	1 0 10
880	.....	.....	.....	172	22	.....	1,435	6,027	.....	.....	.....	21,280	24,906	0 10 11	2 0 1
354	.....	.....	.....	2	.....	.....	61	410	.....	.....	.....	2,272	2,272	0 3 1	0 14 0
432	.....	.....	.....	96	.....	.....	225	743	.....	.....	.....	5,072	4,582	0 5 4	0 6 1
490	.....	.....	.....	2	.....	.....	508	910	.....	.....	.....	4,007	5,521	0 5 8	0 7 4
838	.....	.....	.....	41	.....	.....	371	370	.....	.....	.....	3,825	4,416	0 4 2	0 4 8
880	.....	.....	.....	.....	.....	.....	320	.....	.....	.....	.....	1,340	1,182	0 3 6	0 4 7
2,804	.....	.....	.....	2,418	318	.....	2,368	7,825	.....	.....	.....	40,035	48,709	0 6 7	0 11 5
7,061	847	2,804	2,418	3,300	4,985	.....	35,404	56,309	.....	.....	.....	2,42,714	5,11,433	0 14 2	1 8 10
540	.....	.....	.....	90	340	.....	13,411	17,833	.....	.....	.....	3,307	43,846	0 15 2	1 11 5
857	133	2,507	.....	5	.....	.....	65	580	.....	.....	.....	2,006	3,416	0 7 8	0 10 1
738	133	2,897	.....	104	349	.....	13,096	17,821	.....	.....	.....	41,043	47,304	0 15 0	1 8 0
61	.....	.....	.....	128	138	.....	7,314	7,473	.....	.....	.....	20,547	23,743	0 15 5	1 8 4
.....	.....	.....	.....	144	.....	.....	705	876	.....	.....	.....	4,540	4,504	0 3 10	0 5 0
61	.....	.....	.....	134	138	.....	7,079	8,461	.....	.....	.....	24,066	30,147	0 8 4	0 12 9
.....	.....	.....	.....	8	.....	.....	735	763	.....	.....	.....	4,681	7,278	0 12 1	0 16 6
794	133	3,741	.....	246	463	.....	22,610	27,636	.....	.....	.....	70,449	81,721	0 11 0	1 1 11
886	831	.....	.....	1,400	875	.....	21,458	24,768	.....	.....	.....	1,36,722	1,64,045	0 9 4	0 15 1
.....	.....	.....	.....	69	.....	.....	608	718	.....	.....	.....	1,345	10,710	0 6 3	0 6 10
886	831	1,354	.....	65	383	.....	377	1,162	.....	.....	.....	1,189	16,605	0 6 3	0 13 0
.....	.....	.....	.....	1,645	668	.....	22,370	27,063	.....	.....	.....	1,03,300	1,03,300	0 8 1	0 13 0
340	.....	.....	.....	1,743	801	.....	12,000	8,071	.....	.....	.....	64,154	81,060	0 7 6	0 13 5
.....	.....	.....	.....	590	.....	.....	951	2,827	.....	.....	.....	10,822	21,630	0 6 8	0 7 4
.....	.....	.....	.....	61	.....	.....	312	487	.....	.....	.....	1,350	2,096	0 3 0	0 7 4
.....	.....	.....	.....	107	.....	.....	45	217	.....	.....	.....	6,568	7,172	0 5 10	0 8 4
.....	.....	.....	.....	23	107	.....	.....	851	.....	.....	.....	7,481	7,481	0 4 11	0 8 4
.....	.....	.....	.....	17	.....	.....	1,100	4,012	.....	.....	.....	12,481	13,035	0 6 1	0 9 0
.....	.....	.....	.....	701	.....	.....	239	310	.....	.....	.....	2,985	4,797	0 6 4	0 7 2
.....	.....	.....	.....	1,100	1,709	.....	8,904	8,904	.....	.....	.....	46,086	87,061	0 5 5	0 10 10

FORM NO. I.—Statement showing the Income of the

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Executive.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
PATNA DIVISION—continued.															
Muzaffarpore	99	Muzaffarpore	Act III (B.C.) of 1884.	42,480	...	6	13	19	4	15	4	15	Rs.	4,538	4,838
	100	Hajepore		23,078	...	9	4	13	1	13	2	11	Rs.	1,096	1,096
	101	Lalganess		10,481	...	10	1	11	2	10	2	10	Rs.	433	433
	102	Sitamarree		6,636	...	11	...	11	2	9	1	10	Rs.	1,026	1,026
		Total		80,506	...	36	18	53	8	46	8	43		8,093	8,093
Durbhanga	103	Durbhanga	Act III (B.C.) of 1884.	65,035	...	1	7	14	23	6	16	5	Rs.	10,880	10,880
	104	Roserah		21,578	...	6	9	...	14	5	9	4	Rs.	2,137	2,137
	105	Madhubani		11,511	...	5	10	16	8	10	...	15	Rs.	1,481	1,481
		Total		98,124	...	6	23	34	61	16	35	9		14,508	14,508
Saran	106	Chupra	Act III (B.C.) of 1884.	51,070	...	8	11	19	5	14	5	14	Rs.	8,017	8,017
	107	Revligumee		14,072	...	5	8	15	4	9	3	10	Rs.	5,404	5,404
	108	Saran		11,197	...	2	7	...	9	2	7	...	Rs.	946	946
		Total		77,040	...	2	20	10	41	11	30	10		14,367	14,367
Champaran	109	Mothlance	Act III (B.C.) of 1884.	10,023	...	4	8	12	2	10	2	10	Rs.	3,010	3,010
	110	Bettiah		21,403	...	12	...	12	3	0	2	19	Rs.	2,562	2,562
		Total		32,186	...	16	8	24	5	10	4	29		5,572	5,572
		Divnl. Total		719,727	...	8	157	109	324	72	302	46		21,253	21,253
BHAGULPORE DIVISION.															
Monghyr	111	Monghyr	Act III (B.C.) of 1884.	55,373	...	6	12	18	4	15	6	13	Rs.	2,703	2,703
	112	Jannipore		10,467	...	8	10	18	...	18	8	10	Rs.	716	716
		Total		71,309	...	14	22	36	4	33	14	23		3,419	3,419
Rangpoore	113	Rangpoore	Act III (B.C.) of 1884.	68,288	...	8	13	21	4	17	4	17	Rs.	80,036	80,036
	114	Colong		6,072	...	11	...	11	1	10	...	11	Rs.	3,069	3,069
		Total		78,910	...	19	13	32	5	27	4	28		83,105	83,105
		Divnl. Total		15,010	...	0	12	18	3	15	5	13		3,372	3,372
Maidah	115	English Bazar	Act III (B.C.) of 1884.	12,860	...	6	12	14	0	12	...	18	Rs.	1,109	1,109
	116	Old Maidah		4,884	...	4	8	12	3	10	...	12	Rs.	688	688
	117			17,064	...	10	20	30	9	31	...	30		1,707	1,707
		Total		...	...	...	...	...	...	...	...	...		...	...
Sontal mha. Pergun.	118	Deochur	Act III (B.C.) of 1884.	5,780	...	5	10	15	2	13	1	14	Rs.	4,377	4,377
	119	Shalaburunge		8,607	...	3	6	9	1	8	3	6	Rs.	1,149	1,149
		Total		14,290	...	8	16	24	3	21	4	20		5,526	5,526
		Divnl. Total		101,035	...	57	83	140	34	116	27	113		57,448	57,448
ONBSA DIVISION.															
Onitack	120	Cuttack including cantonment.	Act III (B.C.) of 1884.	45,846	...	6	12	18	12	0	2	18	Rs.	9,780	9,780
	121	Kondrapara		15,719	...	3	9	12	3	9	1	11	Rs.	1,310	1,310
	122	Jajpur		11,333	...	1	15	16	13	1	13	...	Rs.	741	741
		Total		70,898	...	4	27	36	43	17	36	...		11,711	11,711
Poonce	123	Poonce	Act III (B.C.) of 1884.	24,803	...	6	12	18	4	14	2	16	Rs.	6,890	6,890
	124	Balnore		20,266	...	6	12	18	0	9	3	15	Rs.	686	686
		Total		115,306	...	4	20	36	79	39	49	8		10,427	10,427
		Divnl. Total		...	...	...	...	...	...	...	...	...		...	...
CHOTA NAGPORE DIVISION.															
Jamshedpore	125	Jamshedpore	Act III (B.C.) of 1884.	15,306	...	15	...	15	3	12	3	15	Rs.	681	681
	126	Chattri		11,900	...	8	10	18	6	12	1	17	Rs.	3,064	3,064
		Total		27,206	...	23	...	33	9	24	4	32		3,745	3,745
		Divnl. Total		10,448	...	1	4	8	13	6	7	4		2,319	2,319
Purulia	127	Purulia	Act III (B.C.) of 1884.	8,102	...	6	12	18	7	9	4	13	Rs.	2,048	2,048
	128	Chyabasa		6,006	...	8	9	...	12	7	9	...	Rs.	728	728
	129	Chyabasa		6,006	...	8	9	...	12	7	9	...	Rs.	728	728
		Total		20,214	...	20	30	35	10	22	7	22		5,504	5,504
GRAND TOTAL				2,026,078	...	61	918	977	1,070	367	1,010	231		8,06,306	8,06,306

Municipalities in Bengal, during the year 1884-85.

[illegible]

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15						
No. of District	Serial number of Municipalities	Name of Municipality	Assessed Taxes—contd.				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Other Taxes to Detail (as many columns as may be necessary).				Total Income from taxation.					
			Other taxes in detail (as many columns as may be necessary).								Concess.	Breach fines.	Lump sums.	Fees on municipal property.						
			Tax on houses and lands according to the valuation of property assessed.	Tax on houses and lands according to the valuation of property assessed.	Tax on houses and lands according to the valuation of property assessed.	Tax on houses and lands according to the valuation of property assessed.														
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
PANNA DIVISION—contd.																				
Panor	109	Mandla	10,840	10,840	12,379	12,379									28,310					
	110	Haridwar	8,010	8,010											8,010					
	111	Lalpur	2,918	2,918											2,918					
	112	Mandla	8,557	8,557											8,557					
		Total		30,325		12,379									38,599					
Mandla	108	Durhama	16,400	16,400	185	185	818								16,803					
	109	Ramahi	3,308	3,308			538								3,846					
	110	Madhabani	4,471	4,471			821								4,792					
		Total		24,179	185	1,074									25,188					
Chhapra	106	Chhapra	17,681	17,681			3,083								20,764					
	107	Ramahi	4,905	4,905			4,170								9,075					
	108	Madhabani	4,314	4,314											4,314					
		Total		26,899		7,253									34,152					
Chhapra	100	Madhabani	4,084	4,084	288	288	620								5,292					
	101	Madhabani	6,735	6,735											6,735					
		Total		10,769	288	828									11,619					
		Divnl. Total	12,533	12,533	2,163	1,790	4,887								5,051					
BHAGALPUR DIVISION.																				
Monghyr	111	Monghyr	18,047	18,047	1,794	1,794	11,076								29,578					
	112	Jamshod	14,597	14,597	549	549	334								14,700					
		Total		32,644	2,343	2,343	11,410								44,344					
Bhagalpur	113	Bhagalpur	17,470	17,470	3,822	3,822	16,380							418	22,388					
	114	Cogong	1,914	1,914	389	389	85								2,397					
		Total		1,914	17,470	4,211	16,465							418	41,683					
Purneah	115	Purneah	9,870	9,870	2,679	2,679	670								13,019					
		Total		9,870	2,679	670									13,019					
Wardah	116	English Bazar	8,805	8,805	900	900	1,140								6,000					
	117	Old Mahila	2,170	2,170	15	15									2,185					
		Total		6,041	915	1,055	1,140								6,001					
Santal paha.	118	Deochur	2,470	2,470	50	50	121	86							2,728					
	119	Shahabganj	8,547	8,547	173	173	620								6,000					
		Total		2,470	8,402	298	696	421	86						7,528					
		Divnl. Total	10,425	10,425	60,101	10,757	8,125	12,572	481	86				418	1,16,607					
ORISSA DIVISION.																				
Cuttack	120	Cuttack including canton	16,013	16,013	1,485	1,485	10,544								28,047					
	121	Kendrapara	8,891	8,891	977	977	118								4,018					
	122	Jajpur	8,551	8,551	84	84									2,005					
		Total		33,455	2,546	2,546	10,662								34,060					
Puri	123	Puri	11,185	11,185	785	785	48								11,968					
	124	Balsore	8,186	8,186			1,149								9,335					
		Total		62,477	5,673	893	11,811								59,378					
ODISHA NAUPORE DIVISION.																				
Bhadrak	125	Bhadrak	4,477	4,477	1,106	1,106	184								5,716					
	126	Chandrapur	4,353	4,353			318								4,671					
		Total		8,830	8,830	1,106	649								10,586					
Bhubaneswar	127	Bhubaneswar	8,408	8,408	908	908	127								6,186					
	128	Puri	4,855	4,855			19								5,146					
	129	Chyabass	8,136	8,136											2,136					
		Divnl. Total	21,409	21,409	1,124	1,097									33,869					
		GRAND TOTAL	5,12,307	5,12,307	17,85,080	1,84,708	18,170	1,30,465						418	18,47,614					

Municipalities in Bengal, during the year 1884-85.

16										17				18	19	20	21
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, exclusive balance.			
Revolutions Special Act.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conveyance and road clearing fees, sale of refuse, &c.	Municipal fines.	Payments for municipal services rendered to individuals.	Grants-in-aid provincial or local funds.	Structural grants (rent of public gardens, &c.)	Total.	Loans.	Debt (contingent debts unpaid, &c.)	Advances.	Total income of year, exclusive balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 18 per head of population.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
18	1,082	.....	136	.....	.....	15,303	16,870	.....	.....	.....	41,080	49,527	0 10 7	1 0 10	
143	653	.....	124	.....	.....	1,146	1,734	.....	.....	.....	7,940	7,940	0 3 2	0 4 3	
189	1,336	.....	84	.....	.....	1,168	1,091	.....	.....	.....	3,027	5,510	0 10 0	0 2 11	
.....	18,141	20,130	.....	.....	.....	56,735	64,764	0 6 0	0 10 4		
.....	2,061	30	187	.....	.....	1,008	4,777	.....	.....	.....	11,305	32,138	0 4 0	0 5 2	
.....	16	.....	166	.....	.....	1,046	1,102	.....	.....	.....	4,846	7,083	0 4 0	0 4 3	
.....	2,375	.....	166	.....	.....	1,294	4,918	.....	.....	.....	9,817	11,248	0 6 5	0 13 2	
.....	5,225	20	413	.....	.....	5,136	10,224	.....	.....	.....	36,960	50,468	0 4 0	0 6 5	
.....	40	161	.....	.....	8,444	8,638	.....	.....	.....	39,393	39,393	0 6 4	0 9 1		
.....	73	.....	.....	.....	944	1,015	.....	.....	.....	16,292	16,292	0 10 3	0 10 11		
.....	40	245	.....	.....	1,008	10,670	.....	.....	.....	5,392	6,278	0 6 1	0 7 6		
.....	44,342	50,740	0 7 0	0 9 2		
1,048	100	.....	151	.....	.....	954	1,320	.....	.....	.....	6,528	10,443	0 7 8	0 9 6	
1,068	100	.....	151	.....	.....	425	2,380	.....	.....	.....	9,914	12,387	0 5 0	0 7 4	
3,348	250	16,910	374	5,324	1,067	13,225	60,831	1,04,656	.....	400	080	1,16,464	5,31,968	0 6 0	0 9 3	
327	4,006	401	1,278	.....	.....	69,581	78,448	2,620	.....	.....	1,06,878	1,06,862	0 8 3	1 14 8	
377	32	.....	.....	246	.....	.....	454	1,008	.....	.....	.....	15,943	16,381	0 14 9	0 15 10
634	32	4,008	401	1,221	.....	.....	70,820	76,748	2,000	.....	.....	1,27,088	1,28,567	0 9 8	1 11 4
1,631	170	.....	.....	24,680	28,477	.....	.....	250	89,360	1,18,365	0 9 2	1 0 0		
1,040	301	.....	.....	278	1,640	.....	.....	.....	6,394	6,394	0 6 5	0 10 9		
2,633	193	.....	.....	76,041	30,057	.....	.....	300	72,077	1,66,271	0 9 0	0 16 7		
1,805	3,360	.....	137	60	.....	1,813	6,700	.....	.....	8,670	23,370	20,761	0 13 10	1 8 10	
11	1,816	.....	20	.....	.....	1,023	3,512	.....	.....	.....	10,419	11,621	0 8 11	0 13 5	
264	1,810	.....	20	.....	.....	1,703	3,801	.....	151	.....	7,940	9,490	0 7 0	0 9 2	
415	80	.....	132	.....	700	1,105	2,342	.....	.....	.....	5,084	9,861	0 7 5	0 14 0	
760	1,072	202	208	.....	.....	1,136	5,368	.....	.....	.....	7,984	9,127	0 8 0	0 15 0	
1,115	1,102	230	340	.....	700	2,241	5,750	.....	.....	.....	15,992	18,788	0 8 2	0 14 7	
6,581	32	1,570	713	2,510	20	700	1,02,376	1,24,231	2,000	151	8,770	2,43,780	3,41,287	0 9 0	1 4 4		
263	471	1,145	80	70	.....	135	1,270	3,702	.....	.....	.....	34,230	45,990	0 11 3	0 12 7
340	210	900	.....	.....	.....	4,818	6,026	0 4 1	0 4 10		
180	297	297	.....	.....	.....	2,407	3,648	0 3 8	0 3 11		
796	471	1,145	70	260	.....	135	1,819	4,704	.....	.....	.....	41,844	53,275	0 8 5	0 9 0
618	387	.....	509	.....	.....	5,068	6,470	.....	.....	.....	14,406	25,091	0 7	0 11 10	
.....	181	.....	.....	47	176	.....	.....	.....	9,613	10,100	0 7 4	0 7 6		
1,214	471	1,532	98	1,029	.....	125	6,701	17,611	.....	.....	.....	80,783	88,810	0 8 1	0 12 3
.....	742	60	60	.....	.....	2,063	2,001	.....	.....	.....	8,676	9,357	0 5 11	0 9 0	
80	61	.....	146	.....	.....	618	904	.....	.....	.....	5,502	7,596	0 6 3	0 7 5	
80	703	10	214	.....	.....	2,671	3,464	.....	.....	.....	11,238	10,953	0 0 1	0 0 0	
.....	2,892	734	707	.....	.....	529	4,508	.....	.....	.....	16,120	15,004	0 5 4	0 9 7	
.....	3,180	.....	54	.....	408	1,510	5,238	.....	.....	.....	10,983	12,790	0 10 0	1 4 3	
941	34	.....	.....	420	601	.....	.....	.....	2,827	5,860	0 6 8	0 7 6		
531	6,005	680	1,040	.....	408	5,156	14,735	.....	.....	.....	25,698	46,843	0 6	0 10 4	
8,660	6,970	75,168	6,718	25,761	23,106	38,810	4,00,900	6,77,148	2,000	34,900	1,500	36,65,807	33,05,044	0 12 0	1 0 5		

FORM No. I.—Statement showing the income of the

			NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.				
			a	b	c	d	e	f	g	h					
OF DISTRICT.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Natives.	Deposits.	Actual balance.	Total.	
BURDWAN DIVISION.															
...	114,764	...	17	32	40	4	45	11	58	1,020	4,387	5,407	
...	96,530	...	31	29	86	5	65	6	71	879	40,028	40,907	
...	65,005	...	37	47	74	13	50	6	56	2,045	10,514	12,559	
...	37,000	...	8	10	24	3	21	2	23	...	3,905	3,905	
...	7,650	...	6	11	17	6	11	3	14	...	3,525	3,525	
...	82,907	...	27	60	77	13	104	8	112	...	10,541	10,541	
Divnl. Total			406,298	...	116	215	301	40	285	31	300	8,945	85,701	87,646	
PRESIDENCY DIVISION.															
...	495,420	...	96	150	265	5	250	15	265	9,304	90,290	1,05,003	
...	160,379	...	12	44	70	20	115	10	125	...	22,758	22,758	
...	22,738	...	14	28	42	7	35	3	38	4,749	3,594	8,343	
...	23,881	...	44	6	50	7	57	3	60	...	2,553	2,553	
...	80,442	...	25	52	77	17	94	6	100	...	32,551	32,551	
Divnl. Total			710,008	...	12	223	326	51	605	35	640	14,183	1,58,090	1,72,273	
RAJSHAHY DIVISION.															
...	20,114	...	6	31	37	8	31	5	36	...	5,937	5,937	
...	12,077	...	6	12	18	2	20	6	26	...	17,785	17,785	
...	13,320	...	2	12	14	3	15	1	16	...	1,945	1,945	
...	10,170	...	7	24	31	6	38	7	45	...	2,002	2,002	
...	35,941	...	3	25	28	8	33	5	38	...	5,165	5,165	
...	12,000	...	4	45	49	17	66	20	86	...	22,680	22,680	
...	7,936	...	13	14	27	6	29	2	31	...	1,795	1,795	
Divnl. Total			131,471	...	30	161	212	52	247	35	282	...	65,907	65,907	
DACCA DIVISION.															
...	60,109	...	11	23	33	8	39	7	46	...	44,097	44,097	
...	31,027	...	17	34	51	11	62	3	65	...	5,077	5,077	
...	18,874	...	23	10	33	7	39	3	42	103	4,527	4,630	
...	56,053	...	29	61	90	15	105	7	112	...	8,554	8,554	
Divnl. Total			196,127	...	80	117	197	36	201	10	211	103	68,235	69,538	
CHITTAGONG DIVISION.															
...	96,493	...	19	12	31	8	23	3	26	...	6,541	6,541	
...	31,042	...	1	10	11	28	4	24	2	2,542	2,542	2,542	
...	5,164	...	4	8	12	6	18	1	19	...	2,559	2,559	
Divnl. Total			62,706	...	1	30	51	71	10	55	6	66	2,542	11,742	14,284
PATNA DIVISION.															
...	236,008	...	17	34	51	13	64	5	69	18,478	50,850	49,329	
...	70,416	...	11	14	25	9	34	4	38	...	13,376	16,370	
...	117,221	...	20	52	72	16	88	6	94	...	9,905	9,905	
...	90,554	...	30	18	48	8	48	9	57	...	8,025	8,025	
...	59,444	...	31	54	85	10	95	9	104	...	13,336	14,380	
...	77,040	...	2	20	22	11	33	10	43	...	18,397	18,397	
...	32,180	...	10	8	18	5	23	6	29	...	6,505	6,505	
Divnl. Total			719,737	...	8	147	199	54	202	40	242	21,023	93,051	1,15,444	
BHAGULPORE DIVISION.															
...	71,339	...	14	23	36	4	38	14	52	...	3,479	3,479	
...	79,010	...	10	27	37	5	42	4	46	100	8,000	8,000	
...	18,016	...	6	18	24	3	27	6	33	...	2,378	2,378	
...	17,034	...	10	20	30	9	39	11	50	...	1,797	1,797	
...	14,598	...	8	16	24	8	32	2	34	...	5,706	5,706	
Divnl. Total			191,635	...	57	85	140	34	116	27	113	100	37,448	37,448	
ORISSA DIVISION.															
...	70,298	...	4	27	31	17	38	3	41	...	11,711	11,711	
...	24,983	...	6	18	24	4	28	3	31	...	6,950	6,950	
...	20,265	...	6	18	24	9	33	3	36	...	688	688	
Divnl. Total			115,546	...	4	53	59	30	40	6	46	...	10,027	10,027	
CHOTA NAAGPORE DIVISION.															
...	27,208	...	2	31	33	8	41	4	45	...	2,715	2,715	
...	18,443	...	1	4	5	13	7	4	11	...	2,710	2,710	
...	6,102	...	4	12	16	7	23	9	32	...	2,341	2,341	
...	6,004	...	3	3	6	3	9	3	12	...	732	732	
Divnl. Total			50,467	...	10	48	52	28	40	18	58	955	8,009	8,009	
GRAND TOTAL			8,800,076	...	61	918	1,077	1,976	357	241	1,758	45,051	5,05,886	5,49,087	

[illegible]

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
OF DISTRICT.	Serial number of municipality	NAME OF MUNICIPALITY	ASSESSED TAXES—contd.					OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).							Total income from taxation.	
			Other taxes in detail (as many columns as may be necessary).					Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Coal-tax.	Brick kilns.	Lime kilns.		Fee on musical professions.
			Tax on persons assessed line to their sources and property.				Total.									
BURDWAN DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	8,807	...	8,807	1,40,222	9,735	1,993	...	...	...	...	...	2,30,108		
...	17,318	...	17,318	48,302	12,518	1,288	...	...	...	...	...	1,00,289		
...	20,328	...	20,328	59,750	4,818	1,381	...	...	...	...	...	89,743		
...	9,084	...	9,084	...	837	88	...	...	...	...	...	11,218		
...	3,157	...	3,157	...	430	250	...	...	...	...	...	4,148		
...	13,179	...	13,179	12,903	1,309	225	...	...	...	...	...	26,230		
...	...	Divnl. Total	72,874	...	72,874	2,30,637	20,387	5,010	8,058	...	...	...	...	4,48,074
PREMIDENCY DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	3,42,333	67,101	1,800	9,810	...	...	...	...	5,53,874		
...	48,719	4,291	82	5,190	...	...	...	...	5,334		
...	11,641	1,001	184	2,330	...	...	...	...	12,216		
...	6,640	1,728	...	777	...	...	...	...	9,054		
...	67,547	382	...	8,116	...	...	...	...	94,957		
...	...	Divnl. Total	...	...	...	4,65,393	74,803	2,115	28,784	...	...	...	...	6,70,925
RAJSHYUR DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	14,130	...	14,130	...	5,349	794	2,446	...	...	...	...	24,801		
...	3,982	...	3,982	...	1,584	816	1,132	...	...	...	...	12,812		
...	5,054	...	5,054	...	1,829	670	...	...	...	...	...	8,338		
...	7,140	...	7,140	...	7,074	94	1,486	...	...	...	...	9,917		
...	14,130	...	14,130	...	1,658	645	...	...	...	...	...	17,992		
...	1,530	...	1,530	39,117	10	320	...	...	...	...	...	40,585		
...	...	Divnl. Total	22,063	...	22,063	59,117	12,070	2,647	5,035	...	...	...	...	1,14,919
DACCA DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	10,007	...	10,007	69,160	4,183	2,828	12,990	...	...	...	...	1,30,099		
...	11,838	...	11,838	...	204	89	1,524	...	...	...	...	11,988		
...	22,149	...	22,149	...	896	...	...	...	...	...	...	13,074		
...	...	Divnl. Total	45,305	...	45,305	69,160	4,911	2,711	15,008	...	...	...	...	1,74,061
ORISSA DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	2,107	...	2,107	12,183	1,388	512	7,073	...	...	...	...	23,548		
...	3,173	...	3,173	8,422	...	...	1,121	...	...	...	...	10,343		
...	3,278	...	3,278	...	977	...	253	...	...	...	...	3,916		
...	...	Divnl. Total	8,558	...	8,558	30,674	1,775	512	8,457	...	...	...	...	43,405
PATNA DIVISION.			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		
...	12,53	...	1											

FORM No. II.

STATEMENTS OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1884-85.

Municipalities in Bengal during the year 1984-85.

PUBLIC HEALTH.											
a	b	c	d	e	f	g	h	Conservancy.			i
								Establishment, repairs, maintenance, purchase of medicine, etc.	Refunds, etc., of fines or over-ascertainment.	Remission of cost.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	3,880	690	0,750	0,810	0,300	75,141	225	.....	.....	.....	35
.....	435	85	.....	.....	828	2,014	.....	.....	.....	.....	200
.....	4,375	740	0,750	0,810	7,028	77,155	225	.....	.....	.....	230
.....	.....	240	1,510	1,597	1,512	14,178	.....	.....	.....	.....	570
1,807	2,600	222	.....	1,485	.....	25,370	.....	.....	.....	.....	.....
35	1,048	87	.....	24	83	1,436	.....	.....	.....	.....	1,090
.....	988	41	.....	212	.....	4,807	.....	.....	.....	.....	.....
.....	207	130	.....	130	.....	1,069	.....	.....	.....	.....	.....
4	.....	65	.....	.....	140	078	.....	.....	.....	.....	190
.....	81	53	.....	.....	407	.....	.....	.....	.....	.....	.....
7,901	4,010	801	1,510	5,334	1,950	88,060	.....	.....	.....	.....	5,200
100	4,480	106	70,896	1,470	5,963	0,422	.....	.....	.....	.....	39
.....	.....	73	.....	278	.....	1,445	.....	.....	.....	.....	411
177	1,283	89	.....	.....	.....	1,024	.....	.....	.....	.....	551
178	1,732	10	.....	.....	.....	080	.....	.....	.....	.....	707
.....	.....	79	222	368	0,045	383	.....	.....	.....	.....	81
402	7,814	438	80,169	2,422	6,407	12,062	.....	.....	.....	.....	1,116
88	2,093	120	9	87	991	254	.....	.....	.....	.....	761
.....	845	45	1	.....	824	.....	.....	.....	.....	.....	402
181	2,073	105	10	87	1,815	274	.....	.....	.....	.....	1,103
.....	1,003	49	341	43	.....	1,140	.....	.....	.....	.....	285
333	5,550	163	887	74	.....	16,875	.....	.....	.....	.....	260
78	609	29	1,531	55	.....	230	.....	.....	.....	.....	161
120	837	48	.....	.....	.....	389	.....	.....	.....	.....	.....
.....	815	19	000	.....	.....	102	.....	.....	.....	.....	.....
.....	871	23	.....	.....	.....	143	.....	.....	.....	.....	.....
.....	748	10	.....	.....	.....	37	.....	.....	.....	.....	.....
891	8,230	274	2,423	109	.....	16,354	.....	.....	.....	.....	421
8,037	80,403	2,525	01,593	15,708	17,206	1,45,845	225	.....	.....	.....	5,714
.....	3,430	2,701	.....	14,705	33,873	1,08,731	.....	.....	141	.....	2,884
.....	1,170	108	.....	.....	.....	2,784	.....	.....	.....	.....	458
.....	735	61	.....	.....	.....	504	.....	.....	.....	.....	2,002
.....	090	37	148	.....	.....	1,121	.....	.....	.....	.....	231
.....	.....	38	.....	.....	.....	390	.....	.....	.....	.....	277
.....	.....	35	.....	.....	.....	103	.....	.....	.....	.....	48
.....	.....	31	.....	.....	.....	.....	.....	.....	.....	.....	217
.....	.....	20	.....	.....	.....	1,670	.....	.....	.....	.....	288
.....	806	73	.....	.....	.....	1,852	.....	.....	.....	.....	500
.....	734	01	.....	.....	.....	845	.....	.....	.....	.....	704
.....	824	54	.....	.....	.....	1,661	.....	.....	.....	.....	477
.....	1,214	57	.....	.....	.....	080	.....	.....	.....	.....	1,100
.....	335	.....	.....	.....	.....	136	.....	.....	.....	.....	391
.....	360	.....	.....	.....	.....	578	.....	.....	.....	.....	76
.....	734	18	.....	.....	.....	640	.....	.....	.....	.....	250
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	500
40	10,703	3,774	603	14,705	83,873	1,47,322	.....	.....	141	.....	9,701
78	2,008	133	1,987	792	1,080	2,802	.....	.....	.....	.....	1,006
.....	736	26	2,014	.....	.....	1,830	.....	.....	.....	.....	527
.....	401	22	1,236	8	.....	1,283	.....	.....	.....	.....	330
.....	.....	46	.....	.....	.....	503	.....	.....	.....	.....	44
.....	330	86	.....	.....	.....	620	.....	.....	.....	.....	133
.....	677	27	8	.....	.....	80	.....	.....	.....	.....	151
.....	540	60	1,800	.....	.....	77	.....	.....	.....	.....	5
.....	565	13	.....	.....	.....	225	.....	.....	.....	.....	34
115	3,040	413	0,100	800	1,608	7,719	.....	.....	.....	.....	2,174
.....	2,978	100	1,408	.....	213	3,540	.....	.....	.....	.....	712
.....	732	12	.....	.....	.....	286	.....	.....	.....	.....	351
.....	.....	.....	.....	.....	.....	55	.....	.....	.....	.....	080
.....	3,116	112	1,408	.....	212	3,532	.....	.....	.....	.....	1,403
108	1,614	89	.....	.....	81	80	.....	.....	.....	.....	89
.....	30	30	.....	.....	30	.....	.....	.....	.....	.....	109
.....	888	33	.....	.....	14	.....	.....	.....	.....	.....	40
.....	.....	.....	.....	.....	6	174	24	.....	.....	.....	8
108	1,487	119	.....	.....	140	328	24	.....	.....	.....	508
.....
40	2,978	228	.....	1,577	1,531	7,848	.....	.....	.....	.....	018
.....	2,010	220	.....	1,116	1,580	7,180	.....	.....	.....	.....	1,730
.....	3,330	70	.....	80	.....	720	.....	.....	.....	.....	184
.....	3,409	40	.....	48	230	.....	.....	.....	.....	.....	204
.....	25,608	868	.....	2,016	2,011	16,193	.....	.....	.....	.....	3,077
337	34,707	4,974	8,815	18,310	88,734	1,43,780	24	141	.....	.....	16,910

REMARKS.

FORM NO. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC JANITRY	PUBLIC CONVENIENCE					Contributions to local or provincial funds.	
			Other measures.			Public Works						
			Markets and slaughter-houses (contingencies, etc.).	Public garden (costs of maintenance, purchase of water, purchase of bulbs, etc.).		Sanitary disposal of refuse.	Other (new) works.	Water supply.	Survey of land.	Other charges (rent, etc.).		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HYDERABAD DIVISION.												
Hyderabad	1	Howrah	2,005	111	4,495	27,775	5,825			244		
	2	Bali			3,35	711	5,81			244		
	Total		2,005									
	3	Hoghtly and Chin		8,30	795	11,142	30		30			
	4	Rampore	100	1,111		9,111	5,8			94		
	5	Uttarpara		970		4,253				1,368		
	6	Rodipat	20	105		1,457				85		
	7	Hinduram		325		85				42		
	8	Kohra		229		1,070				102		
	9	Bansberia										
Total		210	4,655	782	20,917	1,014		308	2,159	87		
Hyderabad	10	Burdwan		4,625	314	8,171		596	278	1,475		
	11	Orin		424	300	1,739	705			191		
	12	Orin		408		611				67		
	13	Orin		358		1,175	55			16		
	14	Bancom		361		2,157				23		
Total			6,340	678	11,853	765	206	275	1,710			
Hyderabad	15	Bancom		582		1,010	65			70		
	16	Bishnupore		580		908				21		
	Total			1,117		1,917	65			91		
Hyderabad	17	Boori				270				91		
	Total											
Hyderabad	18	Midnapore	72	147	503	2,440	60	3		200	283	
	19	Tumlok		424		740				148		
	20	Ghatol		900		1,627				848		
	21	Chandorkona		1,040		800				67		
	22	Banlipore		578		460	475			25		
	23	Khirpi		300	22	600	330	94		19		
	Total		72	1,167	3,506	23	6,037	885	97	809	293	
	Divnl. Total			2,204	207	18,438	5,467	1,04,100	6,590	803	2,007	329
	PRESIDENCY DIVISION.											
	Presidency	24	Suburban		506	3,000	27,510	81,958	908	131	4,069	580
25		Bancom		1,083		1,083				308		
26		South Suburban		500	3,238	13,811			40	475	500	
27		Rajpur		304		2,706				94		
28		Rajpur		490		1,654	100			83		
29		Rajpur		525		1,524	500			72		
30		Joydegar		608		3,355				64		
31		South Dum-Dum		654	95	2,051				62		
32		North Dum-Dum		1,017		5,000				233		
33		South Barrackpur		1,046		2,755				916		
34		Barackpur				2,087				117		
35		Nail sat		140		2,747		113		304		
36		Barisal		1,142		1,029				710		
37		Barisal		1,142		1,048				80		
38		Barisal		411		1,840				102		
39		Govindpur		411		1,840				100		
Total					1,840	1,368	200		7,610	1,708		
Presidency		40	Krishnagar		4,871	1,776	7,940				385	284
	41	Krishnagar		111	444	7,153				293	154	
	42	Krishnagar		111	60	2,225				118		
	43	Krishnagar		111	60	2,225				10		
	44	Krishnagar		111	60	2,225				64		
	45	Krishnagar		111	60	2,225				77		
	46	Krishnagar		111	60	2,225				100		
	47	Krishnagar		111	60	2,225				100		
	Total		14	6,111	1,400	20,017	607	55		1,317	883	
Presidency	48	Imam		125	111	2,290		1,100		174	186	
	49	Imam		125	111	2,290		1,100		82	44	
	50	Imam		125	111	2,290		1,100		80		
	Total		30	375	333	5,110		2,200		336	230	
Presidency	51	Saikh		8	102	1,059	500			70	26	
	52	Saikh		10		700		27		66	23	
	53	Saikh		449		570	55	15		64	28	
	Total		18	161	154	2,329	561	42		200	57	
Presidency	54	Bancom		1,100	510	6,030		63		597	398	
	55	Bancom		1,100	510	6,030		63		247	448	
	56	Bancom		1,100	510	6,030		63		300	39	
	Total		30	3,300	1,530	10,114	1,029	882		777	627	
Divnl. Total			1,248	26,006	30,445	1,78,973	3,640	2,678	80	9,008	3,940	

Municipalities in Bengal during the year 1884-85.

12					13	14	15			16
DEBT.					BALANCE AT CLOSE OF YEAR.					REMARKS.
paid Loans instalments during the year.	Interest.		Deposits (advances attached, contractors, &c.).	Advances (on account of de- partmental work, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	6,915	2,46,500	.....	4	391	
.....	81	9,711	.....	1,100	1,100	
.....	6,906	2,58,310	.....	1,117	1,603	
.....	800	.....	11,914	51,229	710	6,504	7,278	
.....	2,407	42,670	.....	9,409	9,800	
.....	509	7,303	.....	1,730	1,730	
.....	15,794	.....	6,994	6,994	
.....	218	7,531	.....	877	877	
.....	102	3,124	.....	429	429	
.....	182	5,417	.....	515	345	
.....	800	.....	1,380	16,842	.....	24,852	26,232	
.....	3,008	1,80,300	1,580	16,615	17,901	
.....	1,350	400	450	8,407	50	794	794	
.....	204	5,251	.....	63	53	
.....	117	3,542	.....	1,804	1,804	
.....	31	8,818	.....	4,808	4,808	
.....	3,874	1,00,558	1,350	25,989	25,989	
.....	253	9,058	.....	3,900	3,900	
.....	281	4,617	.....	2,708	2,708	
.....	891	12,878	.....	5,712	5,712	
.....	60	6,074	.....	8,015	8,015	
.....	322	28,094	.....	1,500	1,500	
.....	114	4,534	.....	2,972	2,972	
.....	350	4,304	.....	2,408	2,408	
.....	22	4,127	.....	1,910	1,910	
.....	81	2,080	.....	2,033	2,033	
.....	84	2,546	.....	1,246	1,246	
.....	1,610	40,125	.....	15,985	15,985	
.....	4,400	210	4,748	2,550	1,730	
.....	28,025	6,20,186	2,436	71,671	
.....	77,100	
.....	10,419	2,403	10,030	4,26,548	6,402	
.....	1,400	22,068	.....	1,00,102	1,06,501	
.....	654	27,478	1,754	484	2,208	
.....	160	5,309	.....	604	604	
.....	986	5,022	.....	5,179	5,179	
.....	220	5,200	.....	2,770	2,770	
.....	100	4,101	90	5,041	3,941	
.....	774	12,740	.....	3,598	3,598	
.....	778	10,283	.....	208	372	
.....	463	7,121	104	10,787	10,787	
.....	914	11,495	.....	3,389	3,389	
.....	352	5,821	.....	1,378	1,378	
.....	63	2,292	.....	202	724	
.....	302	8,477	.....	209	209	
.....	96	4,100	.....	811	811	
.....	11,211	2,808	27,592	6,00,244	8,002	
.....	1,38,304	1,42,205	
.....	1,883	35,072	.....	2,011	2,011	
.....	30	20,701	.....	0,817	0,817	
.....	160	7,500	.....	465	465	
.....	172	5,640	.....	1,362	1,362	
.....	201	0,504	.....	1,150	1,150	
.....	180	3,050	.....	1,554	1,554	
.....	180	4,344	.....	50	50	
.....	58	2,508	.....	803	803	
.....	
.....	2,301	76,790	.....	17,061	17,061	
.....	353	15,000	.....	400	3,004	
.....	270	3,000	.....	1,297	1,297	
.....	80	1,000	.....	780	780	
.....	709	31,402	.....	2,702	6,061	
.....	
.....	50	4,283	.....	2,418	2,418	
.....	1,000	.....	139	139	
.....	50	2,390	.....	805	805	
.....	114	0,778	.....	84	84	
.....	56	0,170	.....	3,901	3,901	
.....	
.....	153	2,402	.....	0,628	0,628	
.....	700	28,707	.....	21,007	21,007	
.....	146	7,774	.....	1,137	1,137	
.....	286	7,200	.....	280	280	
.....	
.....	158	73,892	.....	20,758	20,758	
.....	
.....	900	11,307	.....	14,101	1,67,005	
.....	2,056	.....	.....	1,60,207	

[illegible]

Municipalities in Bengal during the year 1884-85.

8

16

PUBLIC HEALTH.

REMARKS

(e)	(d)	(c)	(f)	(g)	(h)	(i)			(j)
Repairs (to market, dispensaries, &c.)	Maintenance of medical institutions (dispensaries, hospitals, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.)	Road cleaning (establishment, purchase and repair of dust-bins, &c.)	Conservancy.			Drainage works (establishment, repairs).
						Establishment, repairs, purchase of carts, &c.	Refunds, &c., of fines or over-assessments.	Remissions of cess.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	2,100	155	61	901	916	3,918	.....	.....	2,802
.....	.....	.....	.....	97	872	719	.....	.....	1,061
.....	2,100	125	61	1,089	1,489	4,637	.....	.....	3,863
252	1,770	50	.....	548	825	5,182	.....	.....	707
.....	2,807	96	.....	.....	544	1,110	.....	.....	415
...	450	19	10	298	430	524	.....	.....	58
...	309	22	.....	117	152	435	.....	.....	68
.....	829	41	10	602	594	960	.....	.....	105
77	1,407	68	1,540	145	.....	1,405	.....	.....	198
...	3,040	40	40	25	.....	1,212	.....	.....	17
77	4,517	68	1,540	210	.....	2,615	.....	.....	205
254	2,473	106	2,807	...	7,411	11,301	.....	.....	5,983
46	820	...	376	...	...	1,639	.....	.....	...
790	3,290	106	3,183	...	7,811	12,030	.....	.....	5,183
30	531	...	...	...	328	428	.....	.....	...
1,107	15,952	600	4,462	2,148	11,583	27,871	.....	.....	11,296
.....	19,690	220	24,660	1,300	1,267	31,667	.....	.....	2,904
...	1,048	1	...	270	...	8,650	.....	.....	410
...	20,094	223	21,608	1,600	1,267	40,317	.....	.....	2,687
290	1,680	.....	545	.....	.....	1,304	.....	.....	130
...	305	...	...	...	...	1,174	.....	.....	...
...	324	...	219	.....	.....	1,014	.....	.....	270
500	1,913	...	709	...	...	3,620	.....	.....	850
500	1,098	30	.....	25	781	3,388	.....	.....	130
...	...	...	...	...	216	...	.....	.....	15
...	...	...	...	...	143	20	.....	.....	10
600	1,098	30	...	23	1,002	3,404	.....	.....	155
...	1,800	.....	...	1	.....	2,750	.....	.....	...
.....	...	...	...	...	...	409	.....	.....	...
.....	206	...	700	80	.....	307	.....	.....	40
.....	206	...	...	...	...	78	.....	.....	67
.....	207	...	30	...	...	308	.....	.....	...
.....	570	...	242	...	...	60	.....	.....	...
.....	2,977	...	1,044	31	.....	3,010	.....	.....	108
794	27,360	280	20,360	1,772	18,663	61,558	.....	.....	3,378
...
...	5,042	101	555	223	5,823	407	.....	.....	3,600
...	313	...	...	...	...	...	.....	.....	47
20	6,237	00	552	222	8,422	447	.....	.....	3,707
.....	3,452	60	230	346	...	6,012	.....	.....	685
.....	613	73	18	...	...	864	.....	.....	252
.....	8,905	134	257	346	.....	6,800	.....	.....	045
130	1,591	65	163	165	761	294	.....	.....	.....
130	11,513	265	1202	753	6,041	7,537	.....	.....	4,552
...
...	12,723	404	...	5,882	.....	41,301	.....	.....	8,500
62	2,001	47	...	32	...	604	.....	.....	...
103	2,256	65	...	...	1,290	2,414	.....	.....	...
320	17,629	600	...	5,064	1,560	64,409	.....	.....	8,606
101	4,520	376	...	728	...	18,081	.....	.....	7,098

1	2	3	4	5	6	7	8	9	10	11	
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.
			(A)			Public works.					
			Other measures.			Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.		Other charges (printing, reward, &c.).
			Vaccines and disinfectants (establishment, contingent).	Public garden (establishment, purchase of well, purchase of tools, &c.)	Contributions to schools.						
RAJSHAHY DIVISION.											
70	80	Bamrae Beshah Natives	13	180	670	3,532		150		18	303
	80	Total	13	2,048	253	3,678				91	106
				3,187	922	6,810		100		100	408
71	81	Dinagore		540	228	8,284		537		36	283
	82	Rampore	108			1,300		23		100	144
72	83	Korra		718	505	1,742		400		100	86
	84	Mithapore		312	250	1,047	58				
		Total		1,030	803	2,790	88	400		100	86
73	85	Pubna		302	432	1,500				250	107
	86	Sonagunge		300		4,413	200		74	130	
		Total		622	432	6,773	200		74	385	243
74	87	Darjeeling	180		600	7,200	13,300			865	1,184
	88	Karsonig									
		Total	180		600	7,200	13,417			865	1,183
75	89	Julpore		30						40	
		Divnl. Total	180	161	6,979	8,081	36,441	228	1,200	74	1,861
											2,344
DACCA DIVISION.											
76	90	Dacca	302	497	600	4,130	24,517	10,045		311	902
	91	Narsingpore		828	720	4,859	6,037	1,744			158
		Total	302	497	1,488	4,859	31,154	11,729		311	1,060
77	92	Faridpore		90		301					124
	93	Gaibandha		270		295					35
	94	Madaripore		2,682		1,411					66
		Total		2,962		2,007					219
78	95	Horail		111	305	2,340		722	200	47	
	96	Narail		76						43	
	97	Jhalasati		87		614				32	
		Total		245	305	2,953		722	200	112	
79	98	Nadratad		81		4,062					71
	99	Makraspota		550		2,003					44
	100	Jamshpore		1,004		908					64
	101	Sharnpore		140		1,042					40
	102	Kalaveranpore	252	309		2,101					78
	103	Bansipore		02		619					10
		Total	252	2,305		10,417					281
	Divnl. Total	302	710	6,009	6,354	46,044	11,729	722	613	1,087	
										800	
CHITTAGONG DIVISION.											
80	104	Chittagong		3,038	1,618	14,381		126	804	63	
	105	Cox's Bazar		420		1,396					
		Total		4,058	1,618	15,660		126	804	63	
81	106	Comilla		421	438	4,362		236	187	121	298
	107	Brakmumborah		134		496		220	197	170	
		Total		421	438	4,362		220	197	296	308
82	108	Wazkholly		60		1,900				45	
		Divnl. Total		421	4,893	8,066	31,217	226	270	804	485
											800
PATNA DIVISION.											
83	109	Patna	1,744	1,623		34,016			340	4,080	
	110	Bahar		299		2,256		207		71	58
	111	Belhar		1,500	84	3,400				500	
		Total	1,744	3,011	84	40,376		437	340	4,651	58
84	112	Gya		80		18,400				1,310	

Municipalities in Bengal during the year 1884-85.

12					13	14	15			16
Dwarf.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS
Leases, instalments paid during the year.	Interest.		Deposits (salaries attached, contractors, &c.)	Advances (on account of departmental works, &c.)			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,201				1,201	81,465		2,042	2,042		
838				838	10,540		3,028	3,028		
				1,540	32,003		5,970	5,970		
				5,307	75	29,983		8,770	8,770	
831					220	10,245		3,384	3,384	
					301	7,573		1,854	1,854	
					205	3,802		254	254	
					607	11,610		2,108	2,108	
					148	8,033		3,004	3,004	
					501	12,007		1,023	1,023	
					440	21,690		5,127	5,127	
3,088		4,556		253	2,274	1,10,389		3,396	3,396	
4,088		4,556		243	2,358	1,14,573		8,502	8,502	
					368	2,115		1,692	1,692	
4,214		4,556		5,840	5,012	2,31,250		35,118	35,313	
					4,012	1,50,231	2,750	20,271	20,021	
					1,970	2,026		4,702	4,702	
					5,198	1,51,150	2,700	31,003	33,813	
					202	3,340		4,730	4,730	
					150	4,914		702	702	
					100	6,900		701	701	
					519	10,324		6,360	6,360	
			103		1,033	14,301		4,037	4,037	
					401	1,820		2,307	2,307	
					33	1,554		66	66	
			103		1,558	17,558		6,010	6,010	
			634		1	11,056	8,150	5,201	13,111	
						3,120		2,513	2,513	
					100	4,701		2,121	2,121	
					81	2,741		2,890	2,890	
					35	4,135		711	711	
					82	1,738		216	216	
			836		804	37,317	8,150	18,702	21,852	
			937		4,369	2,42,808	10,900	87,944	66,844	
					1,404	41,909		1,979	1,979	
					140	3,768		61	61	
					1,540	40,301		2,040	2,040	
					800	18,473	2,542	2,720	5,209	
				29	3,630			2,565	2,565	
				30	800	32,324	2,542	6,231	7,823	
					374	5,193		2,061	2,061	
				29	2,014	72,780	2,642	5,402	11,344	
			10,850	727	4,177	7,00,068	670	3,380	3,380	
						0,903		3,790	3,790	
					1,818	15,100		3,308	3,308	
			10,960	737	5,030	1,82,168	670	10,472	11,048	
					4,540	5,420		5,340	5,340	

FORM No. II.—Statement showing the Expenditure of the

1	2	3	4	5	6	7	8
NAME OF DISTRICT.	SERIAL NUMBER.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.	
					Office establishment, inspection, Non-vary Magistrate's establishment, &c.	Collection of municipal taxes including a non-establishment, purchase of equipment, repair to transport, &c.	Fire (establishment, purchase of equipment, trucks, repairs, &c.)
							Licensing (establishment, purchase of stamps, &c.)
							Police (establishment, purchase of equipment, &c., repair to outputs, &c.)
							Registration of births and deaths.
							Buildings and other works (erection of slaughter-houses, latrines, &c.)
			Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.							
Patna	92	Arrah ...	1,707	19,822	1,300	1,666	10
	94	Jagdishpore ...	1,147	1,000	374	...	...
	95	Buxar ...	2,640	8,063	325	298	231
	96	Domraon ...	1,615	5,000	791	...	...
	97	Basrah ...	1,345	17,451	195	690	1,400
	98	Biharia ...	2,212	2,506	10	655	50
		Total ...	9,265	48,008	3,473	2,709	90
Bihar	99	Monruffpore ...	4,876	44,750	4,200	444	1,328
	100	Haseepore ...	1,040	6,714	862	309	649
	101	Lohang ...	1,453	3,057	286	361	927
	102	Sitamarhi ...	1,739	4,518	...	385	...
		Total ...	8,068	54,738	4,794	1,040	2,304
Bihar	103	Durbhanga ...	10,430	21,368	1,408	1,007	1,351
	104	Rosera ...	2,187	4,040	580	7-6	186
	105	Madhubani ...	1,431	8,417	851	...	...
		Total ...	14,048	30,406	2,839	...	1,524
Bihar	106	Chupra ...	5,017	20,252	1,656	425	1,811
	107	Revdiara ...	2,544	10,624	807	716	104
	108	Bewari ...	1,446	8,332	655	814	...
		Total ...	15,407	44,562	2,918	2,083	2,369
Bihar	109	Mothari ...	3,910	6,823	345	8-1	...
	110	Betahi ...	2,003	9,904	409	501	...
		Total ...	5,913	16,727	800	1,174	...
		Divnl. Total ...	1,15,444	1,16,404	34,210	21,226	51
BHAOLPORE DIVISION.							
Bhaolpore	111	Mondir ...	2,793	1,06,225	1,822	1,029	1,022
	112	Jamulpore ...	716	15,765	1,239	274	243
		Total ...	3,479	1,22,090	3,061	1,302	1,265
Bhaolpore	113	Bhaolpore ...	80,135	68,201	2,100	2,022	280
	114	Coleong ...	3,650	3,817	630	595	21
		Total ...	83,104	72,017	2,730	2,617	291
Bhaolpore	115	Purneah ...	3,372	25,379	1,230	1,108	...
Bhaolpore	116	English Bazar ...	1,169	10,412	391	508	...
	117	Old Bhaolpore ...	566	2,794	378	206	...
		Total ...	1,707	13,116	769	714	...
Bhaolpore	118	Dochaur ...	4,577	5,064	121	441	145
	119	Bahelunge ...	1,129	7,906	906	740	416
		Total ...	5,706	13,062	1,027	1,181	561
		Divnl. Total ...	97,549	2,43,720	8,812	8,369	3,270
CHITRA DIVISION.							
Chittra	120	Cuttack, including Cantonment ...	9,700	31,230	2,641	1,700	2,809
	121	Kondrapara ...	1,510	4,818	82	...	...
	122	Jaipore ...	741	8,807	28	(a) 875	...
		Total ...	11,711	44,855	2,751	3,503	3,384
Chittra	123	Purora ...	6,650	18,405	1,025	3,140	1,677
	124	Balacore ...	864	9,513	318	(b) 1,348	422
		Divnl. Total ...	19,027	62,773	3,403	5,986	5,067
CHOTA NAAGPORE DIVISION.							
Chota Naagpore	125	Hazratnagar ...	681	8,870	32	3,171	48
	126	Chittra ...	2,694	5,502	231	256	...
		Total ...	3,375	14,372	263	1,724	46
Chota Naagpore	127	Banchoe ...	2,484	11,130	319	448	618
	128	Purnia ...	2,545	10,383	809	313	...
Chota Naagpore	129	Chyabam ...	758	3,827	194	204	...
		Divnl. Total ...	8,574	38,008	1,345	2,689	804
		GRAND TOTAL ...	6,29,067	20,05,997	1,57,384	1,17,739	11,479

Municipalities in Bengal during the year 1884-85.

PUBLIC HEALTH.											
a	b	c	d	e	f	g	h	i			j
Repairs to streets, drains, &c.	Maintenance of medical institutions (dispensary establishments, purchase of medicines, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road-making (establishment, purchase of water-carts, repairs, &c.)	Road-making (establishment, purchase of water-carts, repairs, &c.)	Road-making (establishment, purchase of water-carts, repairs, &c.)	Establishment, repairs, purchase of carts, dry earth, and for carrying refuse, &c.	Refunds, &c., of fines or over-assessments.	Remissions of rates.	Drainage works (establishment, repairs).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
204	3,021	168	.....	427	4,018	15	196	.....	.....	578	
54	857	80	.....	41	.....	.....	1,377	.....	.....	8	
.....	8,108	120	.....	474	.....	.....	1,496	.....	.....	600	
.....	651	.....	.....	.....	.....	.....	1,706	.....	.....	500	
.....	.....	.....	.....	.....	.....	.....	391	.....	.....	.....
344	8,590	511	.....	942	6,083	4,000	.....	.....	.....	1,001	
401	3,170	40	.....	2,400	1,185	4,500	.....	8	.....	.....
226	1,500	55	.....	170	.....	.....	676	.....	.....	.....
200	1,184	40	.....	170	.....	.....	414	.....	.....	940	
.....	.....	.....	.....	.....	.....	.....	113	.....	.....	.....
800	6,047	180	.....	2,518	1,186	5,682	.....	6	.....	540	
397	581	84	.....	2,072	1,308	4,600	.....	435	.....	250	
183	946	62	.....	112	.....	.....	672	.....	.....	.....
613	2,451	60	.....	37	.....	.....	1,741	.....	.....	77	
985	5,963	214	.....	2,161	1,258	6,982	.....	403	.....	307	
333	4,705	205	.....	1,112	.....	.....	6,063	.....	.....	.....
97	1,385	153	.....	813	.....	.....	1,357	.....	.....	80	
.....	451	100	.....	.....	.....	.....	800	.....	.....	.....
430	7,062	408	.....	1,050	.....	.....	5,800	.....	.....	80	
278	2,323	67	.....	91	.....	.....	1,078	.....	.....	62	
.....	3,113	116	.....	15	.....	.....	940	.....	.....	1,743	
275	5,464	107	.....	108	.....	.....	2,025	.....	.....	1,805	
3,506	52,187	2,510	.....	12,044	6,018	90,079	.....	400	.....	20,510	
675	6,768	498	.....	3,470	5,940	.....	5,940	.....	.....	581	
73	181	21	.....	876	3,063	.....	.....	.....	.....	111	
747	6,010	621	.....	251	4,355	7,500	.....	.....	.....	612	
674	3,757	352	.....	90,761	484	.....	14,140	.....	.....	3,103	
52	402	40	.....	.....	.....	.....	222	.....	.....	8	
720	4,219	597	.....	90,761	444	192	15,402	.....	.....	3,201	
3,164	1,317	110	.....	5	.....	1,273	683	.....	.....	823	
147	1,109	108	.....	2,185	.....	.....	632	.....	7	1,171	
.....	614	35	.....	.....	.....	.....	301	.....	.....	.....
147	1,723	141	.....	2,108	.....	.....	1,354	.....	7	1,171	
198	1,343	8	.....	.....	.....	.....	1,000	.....	.....	61	
60	.....	51	.....	146	.....	.....	2,530	.....	.....	600	
217	1,242	60	.....	118	.....	.....	3,648	.....	.....	1,062	
5,081	15,450	1,240	.....	90,530	882	8,827	49,245	.....	7	6,008	
115	1,174	803	.....	457	1,002	2,006	5,063	.....	8	2,948	
107	825	10	.....	38	.....	.....	365	.....	9	111	
135	353	.....	.....	.....	.....	.....	570	.....	.....	23	
867	2,022	618	.....	489	1,040	2,000	5,788	.....	17	2,002	
.....	2,254	85	.....	193	.....	.....	6,025	.....	.....	4,038	
.....	600	68	.....	.....	.....	.....	2,306	.....	.....	144	
357	5,076	650	.....	662	1,540	3,000	14,610	.....	17	7,274	
80	1,054	8	.....	1,510	.....	1,050	.....	.....	.....	408	
.....	708	60	.....	.....	.....	700	474	.....	.....	612	
80	2,452	67	.....	1,260	.....	2,400	476	.....	.....	1,018	
80	1,008	70	.....	.....	.....	.....	3,425	.....	.....	130	
638	1,609	10	.....	.....	.....	.....	1,793	.....	.....	474	
8	454	.....	.....	85	.....	.....	190	.....	.....	602	
1,004	5,003	160	.....	1,284	.....	3,100	5,427	.....	104	5,004	
15,300	1,00,400	13,071	.....	2,54,057	85,786	1,07,518	5,17,108	1,000	141	78,980	

1	2	3	4	5	6	7	8	9			
TAMM DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			Registration of births and deaths.	Buildings and other works (income, interest, &c.).
					Office establishment, Inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, repairs, paper, motor-vehicles, boats, paper, motor-vehicles, repair to outposts, &c.).	Fire (establishment, purchase of fire-engines, hose, buckets, repairs, &c.).	Licenses (establishment, purchase of licenses, &c.).	Police (establishment, purchase of clothing, maintenance of police, repairs to equipment, &c.).		
BURDWAN DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,407	2,54,408	10,002	8,670	9,360	27,035	17,947	613	500
...	40,907	1,90,708	10,194	5,166	55	7,125	...	...	1,167
...	16,360	1,79,062	6,520	5,984	...	2,403	...	60	1,398
...	8,955	14,962	1,310	517	690	171	...	...	13
...	3,096	4,853	846	471	...	380	...	...	3,908
...	16,281	64,953	1,358	2,107	...	181	...	...	...
Divnl. Total			87,646	6,15,648	30,338	10,760	9,034	37,957	17,947	673	6,978
PRESIDENCY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,05,603	5,95,747	31,159	20,795	...	31,991	36,130	1,490	4,004
...	22,708	71,060	5,146	4,989	...	...	...	378	870
...	10,379	10,750	2,370	170	...	783	...	1	60
...	2,464	0,717	493	1,253	...	...	...	544	622
...	23,831	70,210	8,248	4,511	544	5,171	...	...	...
Divnl. Total			1,73,979	7,67,984	42,705	30,677	544	8,172	36,130	3,301	5,507
RAJSHAHY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	5,937	31,736	1,045	2,032	1,008	1,304	...	125	...
...	17,785	30,598	620	...	...	...	...	...	2,115
...	1,043	12,246	1,048	510	...	147	...	...	398
...	2,012	11,128	853	627	902	717	...	...	...
...	5,105	11,412	571	1,168	...	1,571	...	...	23,078
...	82,980	1,07,040	8,824	2,490	...	...	...	...	...
...	1,706	2,013	370	88	...	...	...	...	...
Divnl. Total			65,007	2,00,962	14,780	4,530	1,510	6,360	...	125	30,390
DACC DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	44,307	1,06,372	7,239	7,090	...	5,265	...	...	588
...	0,077	10,416	637	1,362	...	356	...	...	...
...	4,020	19,808	844	1,361	...	1,356	...	...	...
...	0,319	40,033	904	1,067	...	...	...	124	...
Divnl. Total			48,623	2,46,748	8,554	14,201	...	6,987	...	124	2,127
CHITTAGONG DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,241	41,053	914	1,849	...	96	...	...	1,374
...	8,451	24,696	2,127	507	...	...	...	...	22
...	2,892	4,561	...	792	...	...	...	...	...
Divnl. Total			14,284	70,440	8,071	3,008	...	161	...	...	1,618
PATNA DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	40,359	1,47,471	10,440	8,130	...	9,323	...	...	672
...	10,554	44,430	4,430	2,279	...	6,179	...	108	8,330
...	2,205	45,490	2,074	7,709	...	3,252	...	10	1,420
...	1,405	53,708	4,730	1,300	...	2,301	1,328
...	14,308	36,0							

Municipalities in Bengal during the year 1884-85.

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PUBLIC HEALTH.

(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Repairs to works, dispensaries, &c.	Maintenance of medical institutions (dispendary expenditure, purchase of medicines, &c.)	Vaccination (establishment).	Water works (establishment, repairs).	Public works (establishment, repairs, water-carts, repairs, &c.).	Road-cleaning (establishment, repairs, &c.)	Conservancy.			Drainage works (establishment, repairs).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,000	4,374	744	6,750	9,810	7,094	77,105	235	.....	830
452	4,910	859	1,510	3,235	1,909	38,030	.....	.....	2,359
98	7,914	438	80,188	7,402	6,407	12,982	.....	.....	1,416
.....	5,873	160	10	87	1,513	354	.....	.....	1,103
.....	1,033	44	341	63	.....	1,140	.....	.....	296
.....	9,239	274	2,493	109	.....	10,354	.....	.....	421
5,037	30,682	2,620	91,321	18,705	17,306	1,46,816	235	.....	5,714
40	10,705	3,774	933	14,785	38,373	1,17,232	.....	141	9,791
112	8,940	415	0,190	1,088	.....	7,310	.....	.....	2,174
.....	3,110	113	1,403	.....	213	5,839	.....	.....	1,981
103	1,427	113	.....	.....	140	233	.....	.....	305
69	15,405	503	.....	2,615	3,811	15,113	.....	24	3,777
323	34,707	4,974	8,315	18,310	36,784	1,48,720	24	141	16,910
.....	2,100	155	81	1,068	1,494	4,837	.....	.....	3,803
.....	1,770	90	.....	494	954	6,192	.....	.....	1,797
.....	2,857	191	.....	.....	544	1,119	.....	.....	846
.....	328	41	19	402	800	.....	.....	.....	108
77	4,917	04	1,890	210	.....	2,615	.....	.....	305
730	3,309	191	3,183	.....	7,811	13,930	.....	.....	5,983
30	331	.....	.....	.....	328	454	.....	.....	.....
1,107	18,093	600	4,632	2,148	11,043	27,871	.....	.....	11,288
.....	39,094	223	24,860	1,080	13,571	40,317	.....	.....	3,987
.....	1,913	.....	700	.....	.....	3,590	.....	.....	350
.....	1,988	36	.....	23	1,092	5,494	.....	.....	135
.....	3,977	.....	1,048	81	.....	3,910	.....	.....	102
706	27,660	239	20,396	1,773	13,693	51,635	.....	.....	3,275
29	6,237	96	532	223	5,823	407	.....	.....	3,797
.....	3,963	136	237	346	.....	0,866	.....	.....	945
.....	1,281	60	123	105	701	354	.....	.....	.....
159	11,818	298	802	783	6,594	7,537	.....	.....	4,402
229	17,022	090	.....	5,954	1,560	44,400	.....	.....	9,506
101	4,250	176	.....	723	.....	18,031	.....	.....	7,008
348	8,339	.....	.....	942	4,933	4,960	.....	.....	1,020
690	6,047	229	.....	2,515	1,136	5,068	.....	.....	540
1093	3,993	210	.....	2,161	1,229	6,983	.....	.....	397
420	7,092	480	863	1,096	.....	8,200	.....	.....	80
576	8,464	107	.....	108	.....	2,033	.....	.....	1,805
3,358	52,167	2,340	860	14,944	8,916	90,979	400	.....	20,860
747	6,019	624	587	251	4,355	9,309	.....	.....	042
720	4,310	297	90,731	454	102	16,409	.....	.....	3,201
3,194	1,917	119	.....	.....	1,273	963	.....	.....	333
147	1,733	141	2,193	.....	.....	1,323	.....	.....	1,171
397	1,242	69	.....	146	.....	5,668	.....	.....	1,063
5,081	18,420	1,360	90,556	893	5,920	20,945	7	.....	6,100
357	2,855	618	489	1,640	3,006	8,788	17	.....	3,082
.....	2,204	85	134	.....	.....	6,538	.....	.....	6,048
.....	309	63	.....	.....	.....	3,800	.....	.....	140
307	5,570	623	622	1,940	3,508	14,610	17	.....	7,279
30	3,435	67	1,549	.....	3,406	474	.....	.....	1,018
34	1,509	70	.....	.....	.....	3,449	.....	.....	130
193	1,509	19	.....	.....	.....	1,792	196	.....	474
8	634	.....	26	.....	.....	196	.....	.....	603
1,004	8,808	166	1,384	.....	3,406	3,837	100	.....	2,084
18,380	1,96,498	18,071	8,84,687	85,736	1,07,618	6,17,136	1,090	141	78,090

REMARKS.

Form No. 11—Statement showing the Expenditure of the

[illegible]

Municipalities in Bengal during the year 1884-85.

[illegible]

REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1886-87.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1888.

Not printed for Sale.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1886-87.

No. 97T.—M.

FROM COLMAN MACAULAY, Esq., C.I.E.,

Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

Darjeeling, { $\frac{\text{dated the 30th June}}{\text{issued the July}}$ } 1888.

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following Report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1886-87, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Lieutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the Province.

WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1886-87 an important change was made in the law which regulates the administration of municipalities. With a view to more effectively check the sale of adulterated food of any kind within municipal limits, Act III (B.C.) of 1886 was passed during the year, amending section 251 of the Act of 1884. The section as it originally stood only provided a check on the sale of articles of food or drink rendered noxious by adulteration. The discovery made towards the middle of the year, that much of the *ghee* or clarified butter—an article of human food of very common consumption, sold in Calcutta—was being extensively adulterated with animal fats, caused considerable excitement, and induced many of the consumers to abstain altogether from the use of this substance. It was, however, declared by experts that the intermixture with *ghee* of fat and other matters of a similar kind does not make it noxious as food, and the fraudulent adulteration of the article could not therefore be dealt with under the provisions of either the Penal Code or the Municipal Act. A Bill was accordingly introduced into the Bengal Council with a view to amend the Calcutta Municipal Act, so as to provide for the regulation of such cases. The Bill, in its passage through the Council, was amended so as to make it applicable also to the mofussil municipalities, and eventually it was passed as an Act amending both the Calcutta Municipal Consolidation and the Bengal Municipal Acts.

Two cases were instituted in the Howrah Municipality under the new Act for the sale of adulterated *ghee* in the town. In one case the offender was fined Rs. 30, and the other case was pending at the close of the year.

4. *Number of Municipalities.*—Four towns were newly constituted municipalities, namely, Chogda in the district of Nuddea, Netrokona in the district of Mymensingh, Sonamukhi in the district of Bankoora, and Jehanabad in the district of Hooghly. There were thus 138 municipalities in the Province at the close of the year, against 134 in the preceding year. Of these municipalities, 26 are situated in the Burdwan Division, 36 in the Presidency Division, 11 in the Rajshahye Division, 16 in the Dacca Division, 24 in the Patna Division, 10 in the Bhagulpore Division, and 5 in each of the divisions of Chittagong, Orissa and Chota Nagpore. The statement in Appendix A shows the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each. The average proportion of rate-payers in the municipalities for which complete figures are given was 17·92 per cent. of the population.

5. *Elective system.*—The elective system has been introduced into all the municipalities in the Province except those named below, some of which are newly-constituted municipalities:—

1. Assensole.	14. Jehanabad.
2. Bettiah.	15. Jhalokati.
3. Chanduria.	16. Julpigoree.
4. Chogda.	17. Kendrapara.
5. Chyobassa.	18. Khoolna.
6. Colgong.	19. Lailgunge.
7. Cox's Bazar.	20. Nalchitty.
8. Darjeeling.	21. Netrokona.
9. Daudnagar.	22. Perozepore.
10. Debbhatta.	23. Rosemah.
11. Jajpore.	24. Sitamarhi.
12. Jamui.	25. Sonamukhi.
13. Hazaribagh.	26. Tikari.

In the Kurseong and Purulia Municipalities, however, the great majority of voters abstained from exercising their right, and Government appointed the Commissioners under sections 14 and 16 of the Act.

6. *Result of elections held during the year.*—No general election was held in any of the municipalities, as the Commissioners elected in 1884-85 continued in office during the year. Of the 84 by-elections held under section 27 to fill up vacancies in the place of Commissioners who had resigned, died or had ceased to be Commissioners, 80 were conducted successfully. One failed through the non-attendance of voters, and the remaining three owing to nominations of candidates not having been submitted by the electors within the time prescribed

by the rules. In several cases the elections were keenly contested, and the voters generally displayed considerable interest in the proceedings, except in one or two of the backward divisions. Although, towards the beginning of the year, the rule requiring the attendance of 10 per cent. of the qualified voters at the polling station was repealed, the attendance of voters fell below that percentage only in six cases in all. The largest attendance was 80 per cent. in one case, and the average of all the successful elections was 20·5 per cent. The table given in Appendix B shows the result of these elections. In accordance with the instructions contained in Home Department letter No. 95, dated the 30th July 1887, a column has been added to the statement showing the number of persons entitled to vote in the wards in which the elections were held.

7. *Constitution of Committees.*—The constitution of the Committees of the various municipalities as it actually existed at the close of the year 1886-87 is shown, division by division, in the table given below :—

Division.	Nomin- ated.	Elected.	Total.	Officials.	Non- officials.	Europeans.	Indians.
Burlwan	142	216	358	46	312	33	325
Presidency	232	334	566	43	523	20	546
Rajshahiye	98	87	185	46	139	33	152
Dacca	108	115	223	34	189	18	205
Chittagong	32	39	71	16	55	5	66
Patna	175	105	280	65	215	36	304
Rhagulpore	73	79	152	23	129	26	128
Orissa	41	34	75	25	50	5	70
Chota Nagpore	52	17	69	18	51	11	68
Total	953	1,086	2,039	320	1,719	187	1,852

8. The increase in the total number of Commissioners over the total for the previous year (1,995) is due to the inclusion of the number of Commissioners for the four new municipalities. The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1886-87 :—

	Officials.	Europeans.
1881-82	26·3	22·9
1882-83	25·3	21·7
1883-84	24·5	21·2
1884-85	18·0	12·1
1885-86	16·1	10·1
1886-87	15·6	9·1

There has been a steady fall, from year to year, in the proportion of European and of official members to the total strength of the Committees. The sudden fall in the number of official and European members who held office at the close of the year 1884-85 was the effect of the general introduction of the elective system in that year.

9. *Meetings of Committees.*—The largest number of meetings held during the year was 34 in two cases—Bishenpore and Ghattal—with an average attendance of 60 and 50 per cent. respectively of the total number of Commissioners; and the smallest, 3 in one case, Bhabua, and 4 in two cases—Jugdispore and Netrokona, the latter having come into existence in January 1887. All the Commissioners of one municipality (Dumraou) are reported to have attended at every meeting held during the year, and only in one case did the attendance fall below 25 per cent. of the strength of the Committee. The average attendance in about two-thirds of the municipalities, for which complete figures have been given, stood at or above 50 per cent. of the total number of Commissioners. The attendance was on the whole satisfactory.

10. *Municipal Benches.*—The work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisances

and breaches of conservancy rules is shown below. The proportion of convictions to acquittals was 21.81 per cent :—

No.	NAMES OF MUNICIPALITIES.	Number of cases tried.	Number of persons convicted.	Number of persons acquitted.	Number of persons remained under trial at the close of the year.	Amount of fines realized.	Amount of fines realized.	REMARKS.
						Rs. A. P.	Rs. A. P.	
1	Arrah	303	240	89	6	280 13 0	280 13 0	
2	Baidyabati	160	137	15	8	360 3 0	286 3 0	
3	Bally	125	120	40	2	360 8 0	300 8 0	
4	Bansbariah	116	105	29	1	30 1 0	30 1 0	
5	Barnagar	274	137	135	5	180 0 0	150 0 0	
6	Barr	126	148	10	1	111 7 0	111 7 0	
7	Barrapore	81	82	10	15	72 10 0	72 10 0	
8	Berail	40	40	8	8	85 4 0	85 4 0	
9	Boroman	18	18	15	5	16 0 0	16 0 0	
10	Borhanpore	412	247	75	2	240 0 0	240 0 0	
11	Bhagulpore	186	131	30	2	123 8 0	123 8 0	
12	Bhadrachar	145	157	3	2	145 0 0	145 0 0	
13	Burdwan	421	414	13	5	158 8 8	153 8 8	
14	Chittagong	24	15	10	1	87 8 0	87 8 0	
15	Chunderkona	75	75	7	1	40 2 0	40 2 0	
16	Chupra	480	342	94	24	216 0 0	216 0 0	
17	Choleng	170	108	32	15	210 10 0	210 10 0	
18	Culna	61	61	8	7	13 7 0	Not stated.	
19	Cuttack	24	24	8	8	7 2 0	7 2 0	
20	Dacca	277	257	48	17	254 8 0	254 8 0	
21	Dainhat	36	36	5	74	765 0 0	Not stated.	
22	Durbhanga	500	495	25	8	328 0 0	328 0 0	
23	Ghatal	105	75	20	4	58 14 0	38 14 0	
24	Goverdanga	6	6	2	2	3 5 0	3 5 0	
25	Gya	929	738	200	1,110 14 0	1,092 0 0		
26	Howrah and Chinsurah	605	515	80	923 5 0	612 10 0		
27	Howrah	500	477	74	765 0 0	Not stated.		
28	Jamshypore in Monghyr	180	125	0	8	139 8 0	139 13 8	
29	Jessore	208	150	53	2	120 0 0	100 2 0	
30	Joybazar	37	17	10	2	34 8 0	34 8 0	
31	Khoolia	13	8	7	7	7 14 0	7 14 0	
32	Khatra	Not stated	57	17	Not stated.	35 4 0		
33	Krishnachar	303	268	77	129 0 0	130 0 0		
34	Madhubani	213	204	13	301 3 0	291 3 0		
35	Midnapore	314	270	184	225 14 0	218 0 0		
36	Mohasipore	45	4	2	65 5 0	65 5 0		
37	Monghyr	412	308	144	261 0 0	261 0 0		
38	Moulvibazar	516	703	140	275 11 0	275 11 0		
39	Narainpore	165	98	4	36 0 0	36 0 0		
40	Natore	34	24	10	Nil	36 0 0	36 0 0	
41	North Barrackpore	434	226	226	337 0 0	337 0 0		
42	North Dum-Dum	54	53	1	85 12 0	85 12 0		
43	Nuddea	100	101	8	60 3 0	60 3 0		
44	Patna	1,717	1,647	197	1,407 14 0	1,404 0 0		
45	Patna	1	1	1	1 0 0	1 0 0		
46	Rajpore	214	194	47	145 8 0	145 8 0		
47	Rainghat	24	22	2	145 8 0	145 8 0		
48	Raipur	270	240	30	77 15 0	77 15 0		
49	Revilunga	49	90	1	51 8 0	51 8 0		
50	Rewari	79	118	20	35 14 0	35 14 0		
51	Saltanpore	253	240	4	154 8 0	154 8 0		
52	Santipore	99	94	34	111 2 0	111 2 0		
53	Satara	12	14	9	22 5 0	22 5 0		
54	Serampore	83	75	13	186 11 0	156 5 0		
55	Sherepore in Bonga	56	65	7	98 0 0	98 0 0		
56	South Barrackpore	731	61	70	74 12 0	74 12 0		
57	South Dum-Dum	112	91	21	72 6 0	72 6 0		
58	South Suburban	223	194	14	470 0 0	470 0 0		
59	Suburban	810	804	104	2,303 10 0	Not stated.		
60	Tamook	121	118	10	37 7 0	37 7 0		
61	Uttarparah	73	67	5	1	Not stated.	153 0 0	

In the Orissa Division there were no Municipal Benches constituted in any of the towns during the year. In Balasore all the municipal cases were tried by an Honorary Magistrate. He tried 140 cases, in which 129 persons were convicted and 11 acquitted. The amount of fines realized was Rs. 171-11.

In the Chota Nagpore Division also there were no Municipal Benches. In Purlia one of the Municipal Commissioners and an Honorary Magistrate tried most of the municipal cases which occurred within the municipality. The number of cases tried was 127, in which 219 persons were convicted and 16 were acquitted. The cases of two persons were pending trial when the year closed. The amount of fines imposed was Rs. 74-13-9, of which Rs. 70-0-9 were realized. The number of cases tried and the amount of fines realized in the other municipalities in the division through the ordinary criminal courts are shown below :—

MUNICIPALITIES.	Number of cases.	Amount of fines realized.
		Rs. A. P.
Hazaribagh	48	78 14
Chattra	84	94 5
Ranchi	355	194 11

11. *Assessments.*—The statement in Appendix F shows the mode of assessment prevailing in each municipality in the Province, the rate at which

the tax on holdings or on persons was levied, and the result of any revision of assessment made during the year 1886-87. Taxation increased from 12 annas and 1'647 pie per head to 12 annas and 4'894 pies. It was highest in the Municipality of Darjeeling, where the rates amounted to Rs. 4-13-7, and least in the Municipality of Bishenpore, where the rates amounted to Re. 0-1-9, per head of the population.

12. *Fresh imposts levied during the year.*—The provisions of the Bengal Municipal Act, III (B.C.) of 1884, regarding the levy of a tax on carriages, and on horses and other animals, and the imposition of a fee for the registration of carts, were extended during the year to the municipalities of Commillah in the district of Tipperah, Serajunge in the district of Pubna, Daudnagar in the district of Gya, Jamalpore and Sheropore in the district of Mymensingh, Jamui in the district of Monghyr, Chupra in the district of Sarun, and Arrah in the district of Shahabad. The Municipal Commissioners of Sonamukhi in the district of Bankoora also obtained the sanction of Government to the imposition of a fee for the registration of carts which are kept or under section 143 of the Act for the registration of carts which are kept or habitually used within the municipality.

13. *Extension of the various parts of the Municipal Act and bye-laws sanctioned during the year.*—The conservancy provisions contained in Part VI of Act III (B.C.) of 1884, or portions of them, were extended during the year to the municipalities of—

- | | |
|---------------------------|------------------------|
| 1. Baranagar. | 11. Kotechandpore. |
| 2. Burripore. | 12. Lallunge. |
| 3. Bazitpore. | 13. Moheshpore. |
| 4. Barisal. | 14. Naihatti. |
| 5. Berhampore. | 15. Noakholly. |
| 6. Chyebassa. | 16. North Dum-Dum. |
| 7. Hajipore. | 17. Ranchi. |
| 8. Hooghly and Chinsurah. | 18. Santipore. |
| 9. Jhalokati. | 19. South Barruckpore. |
| 10. Julpigoree. | 20. Utterparah. |

(a) Section 306 of Part VII of the Act, which relates to water-supply, was extended to the Moheshpore Municipality during the year.

(b) Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities :—

- | | |
|---------------------------|----------------------|
| 1. Balasore. | 7. Perozopore. |
| 2. Hooghly and Chinsurah. | 8. Pooree. |
| 3. Jhalokati. | 9. Pubna. |
| 4. Julpigoree. | 10. Rampore Beaulah. |
| 5. Moheshpore. | 11. Ranchi. |
| 6. Nasirabad. | 12. Rungpore. |

13. Serajunge.

(c) Part X, which contains provisions for the regulation of markots, was extended to the municipalities named below :—

- | | |
|-----------------|---------------------|
| 1. Krishnaghur. | 3. Noakholly. |
| 2. Moheshpore. | 4. Rampore Beaulah. |

(d) Part XI, which prescribes rules for registration of births and deaths, was extended during the year to the municipalities of Dainhat and Perozopore.

(e) Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government :—

- | | |
|------------------|----------------------------|
| 1. Bankoora. | 10. Hooghly and Chinsurah. |
| 2. Bettiah. | 11. Khoolna. |
| 3. Bhuddressur. | 12. Kotechandpore. |
| 4. Colong. | 13. Madaripore. |
| 5. Comillah. | 14. Madhubani. |
| 6. Coomerkhally. | 15. Moheshpore. |
| 7. Culna. | 16. Nasirabad. |
| 8. Dacca. | 17. Rampore Beaulah. |
| 9. Darjeeling. | 18. Sahabgunge. |

14. *Rectification of municipal boundaries.*—In the Rajshahye Division the boundaries of the Serajunge Municipality were revised by the inclusion within municipal limits, at the request of the residents, of two villages, named Dori Sealkole and Soya Shoebulla, with a view to their sanitary improvement.

In the Dacca Division the boundaries of the Perozopore Municipality were revised by the exclusion therefrom of certain outlying villages, which were said to derive no benefit from their amalgamation with the municipality.

In the Patna Division alteration of boundaries was made during the year in the municipalities of Gya, Bhabua and Madhubani. In Gya the alteration was necessitated to remove the vagueness of the western boundary. The boundaries of the Bhabua Municipality were extended during the year by the inclusion of the villages of Ekhlashpur and Seon within municipal limits. In Madhubani the alteration was necessary for the purpose of including within the limits of the municipality the adjacent village of Bowrah, a portion of which was already included within the municipality.

15. *Management of cattle pounds.*—An important step in furtherance of the system of local self-government was the transfer of the management of cattle pounds situated within municipal limits to the Commissioners of the municipalities concerned. Under a Resolution of the Government of Bengal in the Financial Department, dated 29th April 1881, all receipts and charges on account of such cattle pounds were transferred from the Provincial to the Municipal accounts; but the management of the pounds continued in the hands of the District Magistrate. During the year under report the powers of the Magistrate of the district, under chapters I to III of the Cattle Trespass Act, I of 1871, were, by a notification* issued under section 1 of the Cattle Trespass Act Amendment Act, XVIII of 1883, conferred upon the Commissioners of municipalities in respect of pounds situated within municipal limits.

16. *Income and expenditure.*—The income, expenditure, and the closing and opening balances of municipalities are shown in the following table:—

Division.	OPENING BALANCE.		INCOME DURING THE YEAR.		TOTAL FUNDS AVAILABLE FOR DISPOSAL.		TOTAL EXPENDITURE.		CLOSING BALANCE.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan	77,129	72,272	5,65,407	6,00,000	6,42,596	7,43,231	5,74,272	6,27,305	69,326	1,14,836
Presidency	1,10,205	1,32,973	8,41,335	8,50,940	10,41,040	9,81,313	9,08,987	8,72,702	1,32,078	1,18,561
Rajshahye	38,513	47,698	2,21,321	2,27,174	2,50,694	2,54,632	1,00,110	2,40,315	47,524	44,539
Dacca	69,340	40,161	2,36,612	2,47,911	3,05,601	2,97,772	2,65,207	2,54,401	60,104	30,971
Chittagore	11,944	15,053	65,485	62,973	77,427	78,898	61,774	72,201	16,653	6,465
Patna	61,355	47,080	4,91,049	4,54,715	4,93,204	4,91,703	4,13,715	4,34,509	46,509	67,485
Bhagalpore	26,940	24,539	1,85,744	1,64,987	3,12,754	2,10,625	1,68,246	1,50,030	81,038	23,489
Orissa	11,904	14,858	75,032	80,456	85,356	90,411	73,600	84,579	14,566	10,933
Chota Nagpore	6,091	5,552	38,961	36,293	40,552	44,154	40,095	39,084	5,964	6,440
Total	4,98,490	4,00,093	27,33,884	29,33,307	31,81,364	29,38,449	27,36,070	29,23,189	3,96,675	4,12,810

The discrepancy between the closing balances of 1885-86 and the opening balances of 1886-87 in the Burdwan and Patna Divisions is due to the inclusion in 1886-87 of the balance at credit of the late unions at Sonamukhi and Daudnagar. The former was constituted a municipality during the year; and although the provisions of the Act were extended to the latter town during the previous year, the amount at the credit of the late union was not shown in that year's account.

17. *Income.*—It will be seen from the above statement that the total municipal revenue of the year exceeded that of the previous year by Rs. 2,02,533. The increase was distributed under the following heads of revenue (*vide* Appendix F):—

HEADS OF REVENUE.	Amount of increase.
	Rs.
Conservancy cess	28,988
License on trades	2,188
Tax on persons according to circumstances and property	61,412
Tax on houses and lands	
Water tax	19,575
Tax on carriages	1,258
Fees on musical processions	1,178
Total "Taxation"	1,14,599
Loans	74,560
Deposits and advances	47,953
Total	2,37,112

On the other hand, there was a decrease under the following heads:—

				Amount of decrease.
				Rs.
Tolls on roads and at ferries	...	...	...	12,979
Tax on coal and on brick and lime kilns	...	...	...	2,146
Total "Taxation"				15,125
Miscellaneous receipts	...	...	...	19,454
Total				34,579

18. The total income from "Taxation" amounted to Rs. 20,92,935, against Rs. 19,93,461, showing a net increase of Rs. 99,474. With the exception of tolls at ferries and taxes on kilns, all the other heads of receipt from taxation show an increase; and the result shows that the Municipal Commissioners are exerting themselves to watch and foster the income under their control.

19. The increase under "Conservancy Cess" was due to a large extent to the levy of the house service fees for the first time in the municipalities of Jessore in the Presidency Division; Pubna, Julpigoree and Nattore in the Rajshahye Division; and Monghyr and Sahebgunge in the Bhagulpore Division. The receipts had also increased, chiefly in the municipalities of the Suburbs of Calcutta, Howrah, Midnapore and Baranagore. In the last-named town the income rose from Rs. 2,275 in 1885-86 to Rs. 8,496 in 1886-87.

20. The increase under "Tax on persons according to circumstances and property" and "Tax on houses and lands" was shared by all the divisions, except the Chittagong Division, where the income fell from Rs. 30,727 in 1885-86 to Rs. 30,361. There was a marked increase in the municipalities of

- * (1) Rs. 14,138
- (2) .. 8,345
- (3) .. 5,773

(1) Patna, (2) Suburbs of Calcutta, and (3) Howrah, and Rs. 7,154 represent the income from the four newly-created municipalities.

21. The increase under "Water tax" was due mainly to the levy of a water-rate for the first time in the Burdwan Municipality. A sum of Rs. 17,137 was collected during the year, at the rate of 6 per cent. on the annual value of holdings. In the Darjeeling Municipality the income under this head rose from Rs. 9,830 in 1885-86 to Rs. 12,268 during the year under review. In the latter municipality the tax was levied at 3 per cent. on the annual value of the holdings within the town. These are the only two municipalities where a water-rate is levied.

22. The receipts from loans rose from Rs. 240 in 1885-86 to Rs. 74,800 in 1886-87. The chief items were a loan of Rs. 50,000 placed on the market by the Howrah Municipality to pay off their share of the cost of the railway overbridge, and of Rs. 24,500 by the Burdwan Municipality to make final payments on account of the cost of constructing the water-works in that town. The bulk of the latter loan was floated at par, discount having been paid on a sum of Rs. 3,000 only at Rs. 2-2-3 per cent. The loan bears interest at 5 per cent. per annum, and is repayable in 20 years.

23. The total receipts from tolls compare unfavourably with the figures for the previous year. There has been a large decrease in the Burdwan and Presidency Divisions. The Commissioner of Burdwan reports that the ferries did not let well, and that in the case of one municipality the bids obtained last year were abnormally high. The receipts in the 24-Pergunnahs and Nuddea districts fell from Rs. 10,665 and Rs. 2,250 to Rs. 1,467 and Rs. 815 respectively; whilst no receipts are shown to have accrued to the municipalities in the Khoolna district, where the income during the previous year amounted to Rs. 1,428. The Commissioner will be called upon to report why no income at all has been shown under this head against several municipalities in the 24-Pergunnahs district, and all in the Khoolna district.

24. There was also a decrease of Rs. 19,454 under "Miscellaneous receipts." This was distributed among all the divisions, except Presidency, Dacca and Bhagulpore. In the last two divisions the revenue increased, and in the first the receipts did not fluctuate appreciably. The loss was specially felt in the Burdwan and Scrampore Municipalities in the Burdwan Division, in Darjeeling in the Rajshahye Division, in the Gya and Chupra Municipalities in Patna, and in Chyebassa in the Chota Nagpore Division.

25. The following grants were made to municipalities during the year from Provincial or local funds :—

Name of Municipality.	Amount of grant.	FOR WHAT PURPOSE.
	Rs.	
Burdwan ...	1,120	For the support of one high and one middle class English school.
Bally ...	5,000	For acquisition of land required for extending the compound of the Rivers Thompson School.
Midnapore ...	169	For the maintenance of a girls' school.
Lalbagh ...	3,600	For the conservancy of the city.
Santipore ...	800	For the construction of a town hall.
Darjeeling ...	6,484	For the maintenance of certain Government roads lying within the municipality.
Rampore Beaulash ...	1,050	For the working of the Porters and Dandywallas Act, 1883.
Gya ...	700	For the support of the charitable dispensary.
Deoghur ...	10,151	For the erection of a building for the pilgrim hospital.
Cuttack ...	210	For the conservancy of the town.
	200	For the benefit of the tenants of the Government estates.
Pooree ...	4,772	The amount was credited to the municipality at the close of the year.
Patna ...	420	For conservancy, medical and other charges.
Kandi ...	1,600	
Furzedpore ...	50	The purposes of these grants are not reported by the Commissioners of divisions.
Madaripore ...	128	
Sherepore ...	44	
Sassaram ...	1,309	

26. *Expenditure.*—The total expenditure was Rs. 28,23,139, against Rs. 27,35,679 in the previous year, and the year closed with a balance of Rs. 4,12,310, against Rs. 3,95,675 in 1885-86. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year :—

NAMES OF DIVISIONS.	Income during the year 1886-87.	PERCENTAGE OF INCOME SPENT ON—					REMARKS.
		Establishment.	Public safety.	Public health.	Public instruction.	Public convenience.	
	Rs.						
Burdwan ...	6,60,980	8'40	0'65	41'30	5'40	20'01	
Presidency ...	8,80,340	10'00	10'16	30'75	5'45	23'07	
Rajshahye ...	2,37,176	17'23	2'26	50'10	2'88	15'08	
Dacca ...	2,47,511	11'06	0'61	57'34	2'04	21'77	
Chittagong ...	68,973	8'40	0'79	40'71	7'07	23'78	
Patna ...	4,44,716	11'01	5'19	45'47	5'23	21'37	
Bhagulpore ...	1,04,087	0'50	1'73	55'31	0'97	23'06	
Orissa ...	80,455	14'43	0'24	40'20	5'51	18'58	
Chota Nagpore ...	38,262	14'38	2'31	50'23	5'26	14'08	
Total ...	28,26,397	11'03	5'15	45'02	5'43	21'00	

27. The figures in the statement in Appendix G show that the Committees have usefully expended a considerable proportion of their increased income on lighting, water-supply, road cleaning and drainage works, and on the improvement of markets, gardens, &c. The chief differences in expenditure, as compared with that of the previous year, are the following:—

<i>Increase.</i>		Rs.
(1) General establishment and collection charges...	...	14,422
(2) Lighting ... ..	...	12,650
(3) Repairs to markets, dispensaries, &c. ...	...	7,062
(4) Water-works ... ..	...	59,360
(5) Road-cleaning establishment ... ..	...	21,725
(6) Drainage works ... ..	...	19,595
(7) Markets, slaughter-houses and public gardens ...	...	14,043
(8) Other charges under "Public conveniences" ...	...	6,557

<i>Decrease.</i>		
(9) Buildings and other works ... ..	...	6,323
(10) Road-watering ... ..	...	3,458
(11) Conservancy ... ..	...	3,351
(12) Public instruction ... ..	...	4,230
(13) Contribution to local or provincial funds ...	...	4,491
(14) Miscellaneous ... ..	...	90,929

28. (1) *General establishment and collection charges.*—The table in the

YEAR.	General estab- lishment.	Collection charges.	Total.	Percentage ratio to the to- tal income of the year.
	Rs.	Rs.	Rs.	
1885-86	1,03,067	1,14,878	2,17,945	9.8
1886-87	1,07,394	1,17,129	2,24,523	10.3
1887-88	1,77,076	1,20,345	2,97,421	10.9
1888-89	1,90,072	1,20,074	3,10,146	11.3

margin shows that the proportion of the charges under this head has been increasing from year to year. There was a remarkable reduction of expenditure during the year under this head in the municipalities of Howrah, Patna, and Bogra. The cost of establishment

in the Narainiungo Municipality was only 4.3 per cent. of its income during the year

29. (2) *Lighting.*—The increase under this head was shared by all divisions. In the Comillah Municipality the expenditure rose from Rs. 48 in 1885-86 to Rs. 5,253 in 1886-87.

30. (4) *Water-works.*—The increase is mainly explained by the fact that for the first time a charge of Rs. 38,367 has been shown against the municipality of the Suburbs of Calcutta. In view of the great importance of procuring a fair supply of filtered water, and of providing for the reclamation of *bustees*, and for other important sanitary reforms in the municipality, the Commissioners were relieved by Government of one-half of the police charges previously borne by them, with effect from the beginning of the year 1884-85. It appears from the present report of the Commissioners that they have invested the accumulation of the money thus set free, amounting to Rs. 1,20,100, in Government securities. The charge, although shown under "Water-works" thus really represents the money invested during the year for expenditure on the item in future. There was increase of expenditure under "Water-works" also in the municipalities of Bhagulpore, Burdwan, Darjeeling, and Howrah.

31. (5) *Road-cleaning.*—The increase under this head was distributed among all the divisions, except Dacca. In the Dacca Municipality the expenditure during 1886-87 was Rs. 10,729, against Rs. 19,482 during the previous year. There was a marked increase of expenditure in the municipalities named in the margin.

32. (6) *Drainage works.*—There was a general increase of expenditure in all the divisions except Chittagong, where it fell from Rs. 1,371 in 1885-86

to Rs. 876 during the year under report. The increase was most marked in the municipalities of Hooghly and Chinsurah, Baranagar, Santipore, Darjeeling, Dinagore and Naraingunge.

33. (10) *Road-watering*.—The bulk of the decrease under this head occurred in the Patna Division, the charge in the Gya Municipality having been Rs. 614, against Rs. 3,006 in the previous year. There was an increase of expenditure in the Suburban Municipality. No expenditure was incurred on this item in any of the municipalities in the Chota Nagpore Division.

34. (11) *Conservancy*.—There has been a large reduction of expenditure under this head in the municipalities of the Suburbs of Calcutta, Dacca, Naraingunge, Patna, Sasseram, Chupra, Hazaribagh, Ranchi, and Cuttack. The expenditure increased during the year in the municipalities of Pooree, Darjeeling, Bishenpore, Gya, Nattore, and in those in the district of Moorshedabad.

35. (12) *Education*.—The decrease occurred mainly in the Dacca and Patna Divisions. During the year under report, the Midnapore College, with its attached school and together with its buildings, library and invested funds, was transferred to the control and administration of the Midnapore Municipality. The annual grant towards the cost of the maintenance of the institution has been fixed at Rs. 1,665, subject to revision after three years, if necessary. The Municipal Commissioners of Ghattal took over the management of the high English school in that town from its proprietary Committee. The Government grant of Rs. 600 per annum to the school has been continued. Enquiries are now in progress regarding the transfer to municipalities of expenditure on education now met from Provincial funds.

36. *Inspection of municipalities by the Sanitary Commissioner*.—During the year the Sanitary Commissioner visited 39 municipalities, and forwarded reports of his inspections to the Municipal Commissioners. He gives the following table showing the result of his inspections:—

Towns found in fairly good condition.	Towns found in bad condition.	Towns in which substantial improvements were effected.	Towns in which no improvement or hardly any improvement had been effected.	Towns which had retrograded in sanitary status.
Burdwan. Darjeeling. Sahebgunge.	Soory. English Bazar. Old Maldah. Purneah. Jumulpore. Gya. Mozufferpore. Bettiah. Durbhanga. Howrah. Chittagong. Dacca. Comtillah. Dinagorepore. Bogra. Rungpore. Beaulash. Serampore.	Burdwan. Berhampore. Moorshedabad. Shahebgunge. Purneah. Bhagulpore. Jamulpore. Arrah. Chupra. Mothari. Darjeeling. Naraingunge. Julpigoree. Rungpore. Pubna. Burrisal. Kishnaghur. Midnapore.	Old Maldah. Bettiah. Chittagong. Dinagorepore. Howrah. Khulna. Serampore.	Patna. Mozufferpore.

The suggestion made in the letter from the Government of India, Home Department, No. 95, dated the 30th July 1887, regarding the sanitary survey of each municipality in the province, has been communicated to the Public Works Department and the Sanitary Commissioner, and the Lieutenant-Governor is awaiting a report on the subject.

37. *Registration of births and deaths*.—The provisions of the Com-

- | | | |
|---------------|-------------------|--------------------|
| 1. Baduria. | 10. Dainhat. | 19. Nuddoa. |
| 2. Bally. | 11. Dohatta. | 20. Purulia. |
| 3. Baranagar. | 12. Dinagorepore. | 21. Rajpore. |
| 4. Barripore. | 13. Goverdanga. | 22. Ranchi. |
| 5. Basirhat. | 14. Jajpore. | 23. Sathkira. |
| 6. Beernagar. | 15. Joydnagar. | 24. South Dum-Dum. |
| 7. Bogra. | 16. Kondrapara. | 25. Sherepore. |
| 8. Chanduria. | 17. Kushtea. | 26. Sahebgunge. |
| 9. Chogda. | 18. Moheshpore. | 27. Taki. |

sory Registration Act, IV (B.C.) of 1873, were extended during the year 1886 to the municipalities named in the margin. The Act was in operation at the close of the year in

148 towns, and in one rural area in Darjeeling. The statement below shows the

number of cases instituted during the year for offences under the Act and their results:—

NAME OF MUNICIPALITY.	Number prosecuted.	Number convicted.	Number acquitted.	Number struck off.	Number warned.	Number pending.	Amount of fines realised.	REMARKS.
Baduria	9	1	3	.....	.....	8	Rs. A. P.	
Banberiah	11	8	.....	.....	.....	.....	1 0 0	
Barranagar	17	13	4	1	.....	.....	2 0 0	
Basirhat	15	4	1	.....	.....	.....	0 6 0	
Bela	15	13	.....	.....	.....	.....	1 12 0	
Bhagnipore	304	188	15	30	23	8	50 12 0	
Bhatnagar	1	1	.....	.....	.....	.....	0 8 0	
Brahmanberiah	10	15	.....	.....	.....	.....	6 2 0	
Burduwan	3	3	.....	.....	.....	.....	0 11 0	
Buxar	35	34	1	.....	.....	.....	1 8 0	
Chitra	1	1	.....	.....	.....	.....	40 0 0	
Chitragong	1	1	.....	.....	.....	.....	1 0 0	
Chandankoua	1	4	.....	.....	.....	.....	8 1 0	
Chaura	.....	.....	.....	.....	.....	.....	.....
Colgong	1	2	.....	.....	.....	.....	0 8 0	
Comillah	2	2	.....	.....	.....	.....	0 8 0	
Cottack	23	20	4	.....	.....	.....	19 6 0	
Dacca	22	21	1	.....	.....	.....	15 3 0	
Deunhat	1	1	.....	.....	.....	.....	0 4 0	
Darjeling	1	1	.....	.....	.....	.....	0 8 0	
Dumraon	3	2	1	.....	.....	.....	1 0 0	
Durbhanga	17	15	2	.....	.....	.....	4 6 0	
Furzedpore	7	6	1	.....	.....	.....	3 4 0	
Ghatral	3	3	.....	.....	.....	.....	1 6 0	
Goverdanga	1	1	.....	.....	.....	.....	8 8 0	
Hajipore	11	11	.....	.....	.....	.....	0 4 0	
Havribach	81	69	12	.....	.....	.....	8 12 0	
Koachly and Chinnurah	27	24	3	.....	.....	.....	15 0 0	
Kowrah	7	7	.....	.....	.....	.....	7 4 0	
Jamalpore in Monehyr	6	5	1	.....	.....	.....	4 0 0	
Jamui	1	1	.....	.....	.....	.....	0 4 0	
Jajpore	2	.....	1	.....	.....	.....	.....
Jowar	2	2	.....	.....	.....	.....	1 0 0	
Juagpore	2	2	.....	.....	.....	.....	1 2 0	
Kailashahar	2	2	.....	.....	.....	.....	0 8 0	
Kotchandpore	7	7	.....	.....	.....	.....	12 0 0	
Lalbah	15	8	4	.....	.....	.....	6 8 0	
Lalgunge	6	6	.....	.....	.....	.....	0 0 0	
Madhuti	2	2	.....	.....	.....	.....	0 4 0	
Madnapore	6	2	2	.....	.....	.....	0 8 0	
Monehyr	216	100	75	34	.....	.....	65 12 0	
Mothri	23	21	2	.....	.....	.....	15 4 0	
Naihati	7	6	.....	.....	.....	.....	8 0 0	
Narainpore	10	10	.....	.....	.....	.....	22 12 0	
Natore	2	1	.....	.....	.....	.....	0 2 0	
North Baruckpore	38	23	8	.....	.....	.....	12 8 0	
North Dum-Dum	12	12	.....	.....	.....	.....	7 0 0	
Old Malidah	.....	.....	.....	.....	.....	.....	.....
Purneah	7	2	.....	.....	.....	.....	1 4 0	
Rajpore	5	5	.....	.....	.....	.....	5 4 0	
Rampore Beaglah	1	1	.....	.....	.....	.....	0 8 0	
Ramespore	24	22	3	.....	.....	.....	25 8 0	
Santipore	9	9	.....	.....	.....	.....	.....
Serampore	13	9	2	.....	.....	.....	8 0 0	
Sewan	1	.....	.....	.....	.....	.....	.....
Silamari	4	4	.....	.....	.....	.....	1 1 0	
Soory	2	1	.....	.....	.....	.....	No stated.	
South Dum-Dum	2	2	.....	.....	.....	.....	1 0 0	
South Suburban	6	2	.....	.....	.....	.....	1 8 0	
Tumlok	11	10	1	.....	.....	.....	1 3 0	
Uttarparah	2	2	.....	.....	.....	.....	0 6 0	
Total	904	710	154	67	23	34	424 3 0	

38. *Working of the Porters and Dandywallas Act, V (B.C.) of 1883, in Darjeeling.*—The Act worked satisfactorily during the last 15 months, viz. from 1st January 1886 to 31st March 1887, and 660 porters and 605 dandywallas were registered. All the porters and dandywallas who work by the job have been supplied with small brass badges. Only one prosecution was instituted under the Act.

39. *Working of the Pilgrims Lodging-House Act, IV (B.C.) of 1871.*—In Pooree 853 licenses were granted to lodging-house keepers for the accommodation of 22,541 lodgers, against 658 licenses in 1885-86 for 18,042 lodgers. The income of the year, including a balance of Rs. 4,748-12-11, was Rs. 18,845-15-7. The expenditure amounted to Rs. 8,588-8-3. A sum of Rs. 1,898-8 was realized as fines for the infringement of the provisions of the Lodging-house Act, against Rs. 655 in the previous year. The increase was due to a greater number of prosecutions instituted by the Health Officer and his staff, who exercised a more strict supervision over the lodging-house keepers by counting the number of lodgers during the night and in the early hours of the morning. The Lodging-house Committee paid a sum of Rs. 4,852 to the Pooree Municipality for the purpose of conservancy and sanitary improvements in the town, and for the maintenance of the pilgrim dispensary. During

the year a cholera ward was erected at the Pipli Pilgrim Hospital, and a sum of Rs. 100 was sanctioned for the maintenance of the ward. One hundred and twenty-three in-door patients and 1,883 out-patients were treated at the hospital. The total expenditure incurred by the Committee on account of this institution was Rs. 803-15-2. The cost of diet for each in-patient was 1 anna and 6 pies. The Lodging-house Committee was composed of three official and three non-official members, with the Magistrate of the district as President, and the Civil Surgeon as Health Officer and *ex-officio* Secretary. The Committee met 11 times during the year for the transaction of business, and the attendance of the members was on the whole good. The space allotted for each pilgrim was raised from 12 to 18 superficial feet and 180 cubic feet, and measures were taken to improve the ventilation of the lodging-houses by widening their doors and putting up new windows. Of 793 lodging-houses, 697 were thatched structures, 58 were one-storeyed, and 38 two-storeyed, masonry buildings.

40. In Gya 525 licenses were issued for the accommodation of 15,592 lodgers, against 498 licenses for 15,491 pilgrims during the previous year. The number of prosecutions instituted for breaches of the provisions of the Act was 64, against 67 in 1885-86. There were 57 convictions, 5 acquittals, and 2 cases were pending at the close of the year. The total amount of fines realized was Rs. 367, against Rs. 275-10 in the previous year. The total receipts amounted to Rs. 13,920-2-9, including a balance of Rs. 1,821-10-8, and the total expenditure was Rs. 11,833-14-6. There was a balance of Rs. 2,086-4-3 at the close of the year. The Lodging-house Committee contributed a sum of Rs. 10,151 to the Gya Municipality for the purpose of constructing a building for the pilgrim hospital. There were 513 deaths among pilgrims, against 244 in the previous year. The increased mortality was due to the prevalence of cholera and fever during September 1886 and March 1887. The Lodging-house Committee consisted of six members, of whom three were officials and three non-officials. They met four times during the year.

41. In Deoghur the Lodging-house Act is reported to have worked satisfactorily. The receipts under it increased from Rs. 529 in 1882-83 to Rs. 904 in 1886-87, and the number of licenses granted rose from 128 in the former year to 208 in the year of report. The expenditure during the year amounted to Rs. 897-2-1, which was more than double the amount spent in the previous year. Rupees 508-5 were spent on original works, against no expenditure in 1885-86. The Lodging-house Committee contributed Rs. 210 to the Deoghur Municipality for conservancy arrangements in the town during the three principal festivals, when large numbers of pilgrims from all parts of India visit Deoghur. The fines inflicted during the year amounted to Rs. 85-10, as compared with Rs. 378-15 in the previous year. It is explained that the infliction of heavy fines in 1885-86 for the infringement of the provisions of the Act had a deterrent effect; and as there were fewer prosecutions, the receipts from fines were consequently less. The Committee closed the year with a balance of Rs. 794-4-6 in their favour.

42. In Uluberiah the number of licenses taken up by lodging-house keepers was 27, against 23 in the previous year. The receipts from fees amounted to Rs. 243, against Rs. 269 in 1885-86. The decrease was due to the lodging-house keepers having taken licenses for a less number of lodgers than before, from an apprehension of reduction in the number of lodgers in consequence of the continuance of regular steamer service between Calcutta and Midnapore, Ghatal and Cuttack. The fines levied during the year amounted to Rs. 60-7, against Rs. 15-4 in the previous year. The increase was due to greater attention having been paid to the sanitation of the town, and to the conviction of persons detected in accommodating lodgers without license or in excess of their license. Two sweepers were employed, on a salary of Rs. 2 each per mensem, for sweeping the principal roads of the town. There were two public latrines and two urinals open in the town for the convenience of the people. Two mehters on a salary of Rs. 4 each per mensem were engaged to keep them clean. The night-soil and other sorts of filth were daily removed from the town to a considerable distance and buried there under ground at a proper depth from the surface. The Lodging-house Committee met three times during the year. Since the introduction of the Lodging-house Act in this place great improvements have been made in its sanitary arrangements.

43. In Ranigunge no proceedings were taken under the Act during the year.

44. In Gurbetta the receipts under the Act amounted to Rs. 169-15-3, and the expenditure to Rs. 68-15. There was a balance of Rs. 101-0-3 at the close of the year. The Magistrate of the district has been asked to utilize the balance in the improvement of the water-supply or the sanitary condition of the town. A sweeper was employed by the Committee to look after the roads. The general health of the town was good. There was no outbreak of cholera or any other disease, and no deaths among lodgers who resorted to the lodging-houses. There was one prosecution under the Act, in which a conviction was obtained and a fine of Rs. 1 realized. The Lodging-house Committee met four times during the year. The members are reported to have carefully supervised the working of the Act in the town.

45. *Working of the Municipal Act, III (B.C.) of 1884, during the year.*—The system of electing Commissioners, which was introduced into almost all the municipalities in the province under the operation of this new enactment, has now passed through the second period of its existence. It has on the whole worked well, and the elected Commissioners, as a body, appear to have taken much interest in the affairs of their respective municipalities.

46. As has been stated before, Darjeeling and Julpigoree are not elective municipalities, but the majority of the Municipal Commissioners of Darjeeling have worked exceedingly well, and done much towards cleaning and improving the town, and making its sanitation as good as the means available would allow. The Deputy Commissioner of Julpigoree, speaking of the Julpigoree Municipality, writes:—"Those of the Municipal Commissioners who are regular in their attendance worked well and showed an interest in their work during the year. A few, however, are practically of little use as Commissioners, except that they take their turn of office for the duty of auditing accounts."

47. The Magistrate of Rungpore, who is also the Chairman of the local municipality, remarks that the Commissioners under the new system are certainly not inferior to those selected under the old, and are probably somewhat more efficient. The Commissioner says in his annual report on the working of the municipalities in the Rajshahy Division during the year 1886-87:—"I consider, on the whole, that the elective system has proved a success. In some instances there has been an exhibition of local feeling, which has given rise to trouble, but generally the Municipal Commissioners have worked in harmony, and appear to have been anxious to discharge the trust reposed in them intelligently. This appeared to be especially the case as respects the municipalities of Pubna and Bogra."

48. The Commissioner of the Burdwan Division remarked that, with the exception of the municipalities of Cutwa, Bishenpore, Bajdyabati and Uttarparah, where party feeling prevailed in a more or less severe form, all the municipalities in his division had on the whole worked well. Many of the Commissioners took a lively interest in their work, and appreciated the responsibilities they had taken upon themselves.

49. The Commissioner of the Presidency Division stated that the elective system might be said to be working fairly well in the mofussil districts, but as regards the 24-Pergunnahs, the experience of the past year was not in all respects so favourable as that of the first year of the experiment. Mr. Forbes, the Magistrate of the district, was of opinion that a proper sense of their responsibilities would teach the Commissioners to lay aside all personal feelings and to subordinate private to public interests, and especially that the rate-payers would come to see that the public good would best be served by their selecting men of temperate views as their representatives. The people of Nuddea, it was reported, were beginning to take a very active and intelligent interest in municipal affairs.

50. The Commissioner of the Dacca Division recorded the following observations on the working of the several municipalities in his division:—"On the whole, we have no reason to be dissatisfied with the year's work. In most of the municipalities the Commissioners seem to take an interest in their business. Their chief failure has been in the matter of keeping accounts, but in this respect they are being gradually compelled to improve. I have more opportunities of observing the working of the Dacca Municipal provisions of any other, and I am inclined to think that it is not less efficient."

previous period of its existence. There was a struggle of rather serious importance during the year, and the result showed that the sense of public duty in the end prevailed over an undue consideration for private interest."

51. *Enforcement of section 63 of the Act.*—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any act by the Commissioners of a Municipality in the special circumstances mentioned in the section had to be enforced in three municipalities, viz., Dacca, Jessore, and Bogra. In the case of the Dacca Municipality difficulties arose in connection with a re-assessment of holdings. The Municipal Commissioners issued a notice calling upon the owners and the occupiers to furnish returns showing the dimensions of their holdings. This was protested against by a large body of the rate-payers in a petition addressed to the Magistrate, who finding that the resolution of the Commissioners was in excess of the powers conferred on them by sections 99 and 100, and was likely to cause a breach of the peace as also annoyance to the public, issued an order under section 63 suspending the execution of the resolution. At Jessore the Municipal Commissioners passed a resolution permitting a person to erect a thatched hut within a specified area in the town where the erection of such huts had been prohibited by the Commissioners under section 230 of the Act, except with their special permission, the necessary power having been reserved to themselves under a bye-law framed under the section. The permission, in the case referred to, was granted by the Commissioners subject to a condition that the house should be "built at a place apart from any other dwelling-house." The people of the neighbourhood objected in a body. Seeing that the permission was granted by the Commissioners without due regard to the injury and inconvenience it was likely to cause to a particular section of the community, the Magistrate suspended it under section 63. At Bogra the Municipal Commissioners ordered the cutting down of some fine peepul trees on the roadside, and actually felled one. The Civil Medical Officer objected to the destruction of these trees in the town on sanitary and other grounds, and the Magistrate issued a proceeding under section 63 requesting the Commissioners to desist from their action until orders had been passed by Government in the matter. After a full and careful enquiry into the circumstances of each case, the Lieutenant-Governor directed the orders of the Magistrate in the first two cases to continue in force permanently and without any modification. Although in the third case the Lieutenant-Governor strongly disapproved the cutting down of valuable roadside trees, which it has been the policy of Government to foster and multiply, the Magistrate's proceeding, which was issued in the form of a request, and not as an injunction, as laid down by the law, could not be confirmed by the Lieutenant-Governor.

52. *Miscellaneous.*—Several fires took place during the year, causing considerable damage to property and loss to the mercantile community, especially in the Municipality of Goberdanga, where about 500 houses and 18 sugar manufactories, full of sugar and molasses, were burnt down. The total loss was estimated at Rs. 2,50,000. The Municipal Commissioners did much to alleviate the distress of the sufferers. The Culna Municipality suffered to the extent of Rs. 50,000 from the fire which broke out on the 16th March 1887 and raged for some hours, notwithstanding all the efforts of the Commissioners and the police to put it out. Five hundred and eighty-four thatched and 27 masonry houses were destroyed. In the Baidyabati Municipality the lives of three women were lost, and about 100 houses were destroyed by the fire which took place on the 24th March 1887. The Municipal Commissioners tried in vain to arrest the progress of the fire. The estimated loss was Rs. 50,000. The floods also did a good deal of damage to roads, drains, and houses in the municipalities of Nuddea, Naraingunge, Purneah, Brahmanberiah, Furreedpore, and Coomerkhally.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

The statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
1	Arrah	1865	42,998	7,038
2	Assensole	1885	...	Not given.
3	Baduria	1st April 1869	12,506	2,224
4	Balasure	1st April 1877	29,265	3,001
5	Bali	1881	15,000	3,069
6	Baneora	1876	18,069	2,157
7	Banaberia	1876	6,717	2,088
8	Baranagore	1st April 1869	29,932	6,450
9	Baraset	1st April 1879	10,533	2,270
10	Barh	May 1870	14,889	2,358
11	Baripore	1st April 1869	3,700	844
12	Barisal	1st July 1876	13,186	2,433
13	Basirhat	1869	16,506	2,571
14	Baidyabatty	1876	14,672	3,718
15	Bazilpore	1st April 1869	4,646	931
16	Beernagore	1876	4,302	1,355
17	Behar	1877-78	48,968	7,002
18	Berhampore	1st July 1876	29,363	6,139
19	Bettiah	April 1869	21,263	3,688
20	Bhabooah	1876	8,430	1,594
21	Biangulpore	Sept. 1864	68,238	8,611
22	Bhuddressur	1876	10,000	2,173
23	Bishenpore	1876	18,803	2,218
24	Bogra	1st July 1876	6,179	1,679
25	Brahmenberiah	1st August 1868	17,438	3,131
26	Burdwan	1865	32,627	6,175
27	Buxar	1876	16,438	2,839
28	Chabassa	1875	6,006	1,175
29	Chanduria	1st July 1876	4,445	665
30	Chaitra	1st April 1876	11,000	1,701
31	Chittagang	5th July 1864	20,909	4,533
32	Chogolah	1st May 1886	8,878	1,813
33	Chunderkona	1869	12,257	2,611
34	Chupra	April 1864	61,188	8,005
35	Colgong	1876	5,672	1,000
36	Comillah	30th Nov. 1864	13,506	2,165
37	Cuomerkhally	1877	5,945	1,358
38	Cox's Bazar	1st April 1869	4,363	1,436
39	Culna	1876	9,594	2,250
40	Cuttack	4th July 1876	38,914	4,212
41	Cutwa	1876	6,820	1,386
42	Dacca	August 1861	77,861	14,270
43	Dainihat	1876	6,789	1,169
44	Darjeling	July 1860	12,000	1,052
45	Daudnagar	1885	9,870	1,183
46	Deoghar	1876	6,789	1,113
47	Dehattia	1st July 1874	5,514	1,155
48	Dinagore	1st April 1869	12,977	1,713
49	Dumraon	1877	18,019	2,691
50	Durbhunga	Nov. 1864	65,965	9,235
51	English Bazar	1876	12,300	2,848
52	Furteedpore	January 1869	10,077	2,033
53	Ghatal	1879	12,638	3,366
54	Goalundo	1st June 1881	10,093	1,791
55	Goverdanga	1st April 1870	6,296	1,909
56	Gya	May 1865	76,416	12,001
57	Hajepore ... ..	.....	25,078	3,616
58	Hazaribagh	1st April 1876	18,308	2,038
59	Hooghly and Chinsurah	1865	31,175	7,655
60	Howrah	1862	99,613	Not given.
61	Jamalpur in Mynensingh	1st April 1869	14,732	2,418
62	Jamalpur in Monglyr	1st July 1883	15,987	2,232
63	Janui	1st March 1886	8,400	968
64	Jaspore	1st April 1869	11,233	1,807
65	Jehanabad	1876	16,973	1,817
66	Jessore	August 1864	8,400	1,394
67	Jhalokati	1st April 1875	3,000	684
68	Joy nagore	1st April 1869	7,624	1,407
69	Jugdishpore	April 1869	12,668	1,486
70	Julpigoree	1st April 1885	7,936	1,389
71	Jungipore	1st April 1869	10,187	1,961
72	Kandi	1st April 1869	10,601	2,783
73	Kendrapara	10th March 1869	15,719	3,117
74	Khirpai	1876	6,206	1,425
75	Khoolna	1st October 1881	6,185	1,412

* The town of Jamni had not been included in the list of municipalities which existed in the year 1885-86, as the provisions of Act III (B.C.) of 1884 were extended to that town on the 1st March 1886, i.e., towards the close of the official year.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
76	Kishoregunge ...	1st April 1869	12,896	2,289
77	Kotechandipore...	July 1883	9,544	1,419
78	Kotrung ...	1876	5,838	1,066
79	Krishnagore ...	1st Nov. 1864	27,477	6,000
80	Kuraeong ...	1st May 1879	4,038	384
81	Kushtea ...	1877	9,717	1,836
82	Lalbagh ...	1st April 1869	39,231	8,004
83	Lallgunge ...	1875	16,431	2,312
84	Madaripore ...	April 1875	12,398	2,406
85	Madhubani ...	1869	16,400	2,687
86	Meherpore ...	1875	5,490	1,433
87	Midnapore ...	1865	33,934	6,900
88	Mohehpore ...	April 1869	6,000	1,134
89	Monghyr ...	Nov. 1864	55,372	8,029
90	Motihari ...	April 1869	10,923	1,197
91	Mozufferpore ...	Nov. 1864	42,460	4,716
92	Mukttagucha ...	October 1875	4,295	887
93	Naihati ...	21st May 1869	21,551	6,281
94	Nalchitti ...	April 1875	2,692	251
95	Naraingunge ...	8th Sept. 1870	12,508	2,139
96	Nasirabad ...	1869	12,000	1,657
97	Nattore ...	1st April 1869	9,094	2,331
98	Notokona ...	1st January 1887	13,316	1,949
99	Noakhally ...	1st July 1876	5,164	963
100	North Barrackpore	1st April 1869	17,690	4,003
101	North Dum-Dum	1st October 1870	5,185	1,255
102	Nuddea ...	1869	9,354	2,344
103	Old Maldah ...	1876	4,604	1,101
104	Patna ...	Nov. 1864	173,251	30,800
105	Perozepore ...	1st July 1875	16,147	3,083
106	Pooree ...	1st April 1864	24,803	5,423
107	Pubna ...	1st July 1876	14,883	2,935
108	Purneah ...	Sept. 1864	15,016	2,894
109	Purulia ...	26th July 1876	9,305	1,706
110	Rajpore ...	1st April 1876	10,706	2,252
111	Ramjibumpore ...	1876	10,909	2,008
112	Rampore Beaulah	July 1876	20,024	4,575
113	Renaghat ...	1864	8,628	2,787
114	Ranchi ...	1st April 1869	18,443	2,619
115	Raneegunge ...	1876	10,793	1,064
116	Revilgunge ...	1867	14,072	2,003
117	Roseah ...	1869	11,578	1,812
118	Rungpore ...	1st April 1869	13,320	1,995
119	Sahebgunge ...	1st April 1873	7,139	1,360
120	Santipore ...	4th January 1865	29,687	9,200
121	Sasceram ...	1876	22,000	2,834
122	Satkhira ...	1st July 1876	8,738	1,753
123	Serajgunge ...	1st April 1869	21,058	4,007
124	Serampore ...	1865	27,520	7,296
125	Sewan ...	April 1869	13,319	2,179
126	Sherepore in Mymensingh...	1st May 1861	8,931	1,728
127	Sherepore in Hogra	1st July 1876	3,991	905
128	Sitamarhee ...	October 1882	6,536	984
129	Sonamuki ...	1886	15,070	3,201
130	Soory ...	1876	7,650	8,621
131	South Barrackpore	1869	22,721	6,039
132	South Dum-Dum	1st October 1870	9,734	2,295
133	South Suburban	1st April 1869	51,668	9,603
134	Suburbs of Calcutta	10th August 1864	281,439	36,809
135	Taki ...	1st April 1869	5,245	1,047
136	Tekari ...	October 1885	12,197	2,400
137	Tumlook ...	1864	6,044	1,542
138	Utterparah ...	1862	5,265	1,052

According to the census of 1881, Bengal contains a population of 66,501,456 souls, of whom 3,698,833 reside in Municipalities.

APPENDIX B.

Statement showing the number of bye-elections held during the year 1886-87.

Name of Municipality.	Number of bye-elections held during the year.	Number of registered voters in wards in which the elections took place.	Number of voters present at the bye-elections.	REMARKS.
1. Arrah ...	1	591	72	
2. Baduria ...	2	212	30	The elections were held in wards Nos. II and III. In ward No. III, the election fell for want of votes.
3. Baidyabatty ...	2	270	20 in one election and 7 in the other.	The elections were held in ward No. II.
4. Bally ...	1	253	63	The election was held in ward No. III.
5. Bansberia ...	1	128	30	As there was not more than one candidate there was no contest. The election was held in ward No. II.
6. Barasat ...	3	{ 109 38 62 }	{ 59 13 18 }	The people displayed interest.
7. Baripore ...	2	{ 23 98 92 }	{ 6 9 11 }	In ward No. I. In ward No. II.
8. Bassirhat ...	2	{ 41 126 77 }	{ 5 56 27 }	The people displayed a great deal of interest.
9. Buernagore ...	3	{ 133 438 77 }	{ 60 65 27 }	The people are said to have taken much interest.
10. Borhampore ...	1	438	65	The rate-payers in general exhibited much interest in the election.
11. Bogra ...	1	188	37	
12. Brahmanberiah ...	1	387	22	
13. Burdwan ...	1	418	Not recd.	The election was held in ward No. B, and was contested by five candidates. Considerable interest was displayed by the people. The successful candidate scored 62 votes.
14. Chattra ...	1	66	2	
15. Chittagong ...	2	829	* 60	* Represents the number who voted in one election only; in the second no poll was demanded, and the number present was not reported.
16. Comillah ...	1	340	68	
17. Coomerkhally ...	1	71	8	The people are said to have taken much interest, 46 persons nominated the candidate.
18. Cuttack ...	1	171	22	
19. Cutwa ...	1	57	7	The people did not evince any interest.
20. Dacca ...	1	1,370	200	
21. Dinagepore ...	1	.....	.....	As there was no nomination of a candidate, there was no election held, and the post was filled up by Government.
22. Durbhunga ...	1	300	100	
23. Ghattal ...	2	{ 228 96 }	{ 23 10 }	The elections were held in wards Nos. B and D.
24. Goswundo ...	3	80	15	
25. Gya ...	1	121	14	
26. Jamalpure in Monghyr ...	1	.....	.....	No nominations having been received within the time fixed by the rules, the election could not be held, and the vacancy had to be filled up by appointment.
27. Jessore ...	1	401	106	Great interest is said to have been taken by the people in the election.
28. Joynagore ...	2	{ 121 140 }	{ 17 26 }	In ward No. I.
29. Khirpai ...	1	49	19	In ward No. II.
30. Kishoregange ...	1	97	17	The people are said to have taken much interest.
31. Kotechandpore ...	2	{ 87 138 }	{ 22 13 }	The people displayed some interest.
32. Krishnagar ...	1	430	125	Some of the rate-payers took a good deal of interest.
33. Kushtea ...	1	80	18	In ward No. III.
34. Lalbagh ...	2	{ 165 192 }	{ 50 43 }	The voters generally took interest.
35. Madaripore ...	3	251	62	
36. Madhubani ...	2	102	{ 11 14 }	The elections took place in ward No. I.

Name of Municipality.	Number of bye-elections held during the year.	Number of registered voters in wards in which the elections took place.	Number of voters present at the bye-elections.	REMARKS.
37. Meherpore ...	1	15	12	Shown considerable interest.
38. Moheaspore ...	2	124	55	Some interest was displayed by the educated class.
39. Monghyr ...	1	.....	.....	No nominations having been received within the time fixed by the rules, the election could not be held, and the vacancy had to be filled up by appointment.
40. Musufferpore ...	2	{ 279	23	In ward No. II.
41. Naibati ...	1	{ 57	11	In ward No. V.
42. Naraingunge ...	1	210	12	The people displayed interest.
43. Nattore ...	1	817	125	
43. Nattore ...	2	{ 57	26	In ward No. III.
44. Nasirabad ...	1	{ 14	8	In ward No. X.
45. Noakhally ...	1	517	62	
45. Noakhally ...	2	219	90	
46. North Dum-Dum ...	2	121	13	The elections were held in ward No. I, on the same day to fill up to vacancies.
47. Patna ...	2	{ 1,110	209	In ward No. IV.
48. Patna ...	1	{ 539	64	In ward No. VI.
48. Patna ...	1	123	70	Great interest was displayed by the people.
49. Ramjibunpore ...	1	44	9	The election was held in ward No. III.
50. Rampore Bonaleah ...	1	168	68	Much interest was, it is reported, displayed by the people.
51. Ranchi ...	1	15	8	
52. Santipore ...	1	443	163	Displayed great interest in the election.
53. Serajgunge ...	3	541	457	* This figure represents the number who voted in two elections. In the third the number present was not reported, there being only one candidate for election.
54. Sherepore in Bogra	2	{ 102	12 }	
		{ 54	7 }	
55. South Barrackpore...	2	{ 139	32	
		{ 120	37	
56. Takee ...	1	109	15	The people took interest.

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1886-87.

Names of Municipalities.	Total number of Commrs.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1. Arrah	18	12	12
2. Assensole	10	Nil.	Nil.
3. Badooria	12	20	5
4. Baidyabatty	12	81	6.3
5. Balasore	18	10	5.8
6. Bali	18	19	11.7
7. Bankoora	12	22	6.8
8. Bansberia	9	10	Not received.
9. Baranagore	21	25	14
10. Baraset	21	16	6
11. Barh	9	11	5
12. Baripore	9	15	5
13. Barisal	15	22	9.6
14. Bussirhat	15	5	9
15. Bazitpore	9	15	3.8
16. Boernagore	12	14	6.7
17. Bchar	12	15	6
18. Berhampore	25	15	10.6
19. Bettiah	12	11	5
20. Bhabuah	12	8	2
21. Bhagulpore	21	20	9.5
22. Bhudressur	12	16	Not received.
23. Bishenpore	12	34	7.2
24. Bogra	18	17	8.8
25. Bralmenberiah	12	29	7
26. Burdwan	21	23	9.8
27. Buxar	12	7	6
28. Chaibassa	12	Not received.	Not received.
29. Chanduria	12	18	5.5
30. Chattr	15	14	8.8
31. Chittagong	18	8	10.7
32. Chogda	12	16	7.4
33. Chunderkona	12	20	8.9
34. Chupra	18	15	7
35. Colgong	11	12	5
36. Comillah	18	16	6.5
37. Coomerkhali	15	15	7.4
38. Cox's Bazar	13	11	6.6
39. Culna	15	21	9.1
40. Cuttack	18	16	7.9
41. Cutwa	12	18	4.9
42. Dasca	21	12	10.1
43. Dainhat	12	16	8.6
44. Darjeeling	25	20	10.5
45. Daudnagore	12	10	9
46. Debbhatta	12	17	5
47. Deoghur	15	15	8.9
48. Dinagopore	15	13	7
49. Dumraon	9	14	9
50. Durbhanga	21	17	7
51. English Bazar	18	17	6.6
52. Furreedpore	18	18	9.6
53. Ghattal	15	34	7.3
54. Goalundo	15	18	6.7
55. Goverdanga	9	12	5
56. Gya	24	18	16
57. Hajeeopore	12	15	5
58. Huzaribagh	15	13	8.8
59. Hooghly and Chinsurah	18	17	11.4
60. Howrah	30	25	19.1
61. Jamalpore in Mymensing	15	19	7
62. Jamalpore in Monghyr	18	12	7.1
63. Jamui	12	21	6.7
64. Jajpur	12	8.	9
65. Jehanabad	10	22	Not received.
66. Jessore	18	25	9
67. Jhalokati	9	10	5.4

Names of Municipalities.		Total number of Commrs.	Number of meetings.	Average attendance of the Commissioners at each meeting.
68.	Joynagore ...	12	16	9
69.	Jugdisipore ...	9	4	4
70.	Julpigoree ...	12	21	5
71.	Jungipore ...	24	21	10
72.	Kandi ...	10	15	6.5
73.	Kendraparah ...	12	10	7.2
74.	Khirpai ...	9	19	Not received.
75.	Khoolna ...	15	11	7
76.	Kishoregunge ...	15	26	6.6
77.	Kotechandpore ...	9	11	5.7
78.	Kotrung ...	9	12	Not received.
79.	Krishnaghur ...	21	23	9.7
80.	Kurseong ...	12	13	4.9
81.	Kushtea ...	15	18	6.4
82.	Lalbagh ...	18	15	7.1
83.	Lallgunge ...	10	12	5
84.	Madaripore ...	12	24	9
85.	Madhubani ...	15	11	8
86.	Meherpore ...	9	11	5.7
87.	Midnapore ...	18	14	10.1
88.	Moheshpore ...	15	12	8
89.	Monghyr ...	18	17	10
90.	Motihari ...	12	12	6
91.	Mozufforpore ...	18	12	9
92.	Muktagacha ...	9	18	4.4
93.	Naihaty ...	21	11	6
94.	Nalchitti ...	9	13	5.2
95.	Naraingunge ...	12	18	5.6
96.	Nasirabad ...	18	14	7.7
97.	Nattore ...	18	20	10.1
98.	Netrokona ...	16	4	12.2
99.	Noakhally ...	12	16	6.2
100.	North Barrackpore ...	18	Not received.	Not received.
101.	North Dum-Dum ...	9	17	5
102.	Nuddoa ...	12	14	7
103.	Old Maldah ...	12	13	5.8
104.	Patna ...	30	14	11
105.	Perozopore ...	10	12	4.1
106.	Pooree ...	...	21	7.4
107.	Pubna ...	18	13	10.7
108.	Purneah ...	18	10	6.9
109.	Purulia ...	18	14	6.8
110.	Rajpore ...	18	19	13
111.	Ramjibunpore ...	9	16	Not received.
112.	Rampore Beaulah ...	21	24	11.9
113.	Ranaghat ...	18	16	7.9
114.	Ranchi ...	12	16	6.5
115.	Raneegunge ...	12	15	7.9
116.	Revilgunge ...	12	11	4
117.	Roserah ...	14	17	7
118.	Rungpore ...	18	11	9.3
119.	Sabhegunge ...	9	17	4.7
120.	Santipore ...	24	28	12.7
121.	Sassorum ...	21	9	11
122.	Satkhira ...	12	28	7.8
123.	Serajgunge ...	18	13	8.1
124.	Serampore ...	18	14	Not received.
125.	Sewan ...	9	12	5
126.	Sheropore in Dogra ...	12	20	5.7
127.	Sheropore in Mymensingh ...	12	18	5
128.	Sitamarhee ...	11	12	7
129.	Sonamukhi ...	9	16	6.3
130.	Soory ...	16	8	8.3
131.	South Barrackpore... ..	18	26	12.4
132.	South Dum-Dum ...	9	13	5.5
133.	South Suburban ...	21	11	12
134.	Suburbs of Calcutta ...	30	33	11.8
135.	Taki ...	9	12	5
136.	Tekari ...	12	21	5
137.	Tumlook ...	12	18	Not received.
138.	Utterparah ...	12	18	8

APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

NAMES OF MUNICIPALITIES.	Number of Ward Committees appointed.	Powers entrusted to the Committee under section 83 of Act LII (B.C.) of 1894.
1. Barisal	Not stated.	In this Municipality the Ward Committees were vested with the powers of revising the tax on persons and the latrine-tax levied under sections 87 and 322 of the Act, respectively.
2. Bishenpore	6	The work of assessment, the inspection of the conservancy of the town, the supervision of road repairs, and of the registration of births and deaths. The Commissioner of the Division remarked that the scheme did not work satisfactorily, as very little real work was done by the members.
3. Brahmenberiah	4	Nothing was said in the Commissioner's report about the powers delegated to these Committees, but it was stated that they generally worked well.
4. Chupra	4	To revise the valuation and assessment of holdings and the list of tax-payers.
5. Dinagapore	5	Exercised powers under sections 93, 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.
6. Jamalpore	Not stated.	To assess taxes, enquire into petitions of objections, and report on the sanitary condition and wants of the town.
7. Julpigoree	6	No power under section 53 of the Act was delegated to the Ward Committees in Julpigoree. They only assist the Vice-Chairman, when called upon to do so, by expressing their opinion after personal enquiry on petitions for reduction or remission of taxes.
8. Midnapore	6	<p>The Midnapore Municipality was divided into six wards, to each of which a committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—</p> <ol style="list-style-type: none"> (1) Supervision of conservancy and sanitary arrangements. (2) Testing the correctness of the registration of births and deaths. (3) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts. <p>The Commissioner reported that the Committees did much for the improvement of their respective wards.</p>

NAMES OF MUNICIPALITIES.	Number of Ward Committees appointed.	Powers entrusted to the Committees under section 5 of Act III (S.C.) of 1884.
9. Nasirabad ...	Not stated.	The Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
10. Rampore Beaulah ...	7	To revise assessments and report on petitions of objections against assessments.
11. Bungpore ...	3	To report after enquiry on petitions relating to remission or reduction of taxes, to assess new holdings, and to verify the lists of deceased and absconded rate-payers submitted by the tax-collector from time to time.
12. Patna ...	6	<p>The following powers were delegated to the Ward Committees in Patna:—</p> <p>(a) Powers, subject to the approval of the Chairman, to appoint, fine and dismiss municipal servants attached to lighting, watering and conservancy establishments in the several wards.</p> <p>(b) To receive and pass final orders on petitions under sections 232, 237, and 261 of the Act.</p> <p>The duties of the Ward Committees in Serajunge were confined to the registration of births and deaths only, which they were reported to have conducted satisfactorily.</p> <p>The following powers were delegated to these Committees:—</p> <p>(1) To assess holdings;</p> <p>(2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and</p> <p>(3) To look after the work of the municipal coolies and carters.</p>
13. Serajunge ...	4	
14. Serampore ...	4	
15. Sherepore ...	Not stated.	The Ward Committees were entrusted with the powers of assessing taxes in their respective wards.
16. Suburban ...	6	Representations regarding excessive taxation, requisitions for lights and watering of roads, petitions for permission to construct privies, complaints about nuisances and defective drainage, were referred to the Ward Committees. It was reported that the Committees made themselves specially useful in recommending and seeing to the metal-ling of new roads and supervising the repairing of old roads, preventing encroachments on roads and drains, and in otherwise looking after the general improvement of the town. The members of the Ward Committees gave much of the time to the work of the Municipality,

NAMES OF MUNICIPALITIES.

Number of
Ward Com-
mittees ap-
pointed.

Powers entrusted to the Committees under section 53
of Act III (S.C.) of 1894.

and acted as Honorary Superintendents and Overseers of their respective wards.

In the Municipalities of Baranagore, South Barrackpore, Naihati, and Joynagore Ward Committees were appointed for the purpose of revising assessments.

In no other Municipalities in this division were Ward Committees appointed with independent powers.

In the Bhagulpore, Orissa and Chota Nagpore Divisions there were no Ward Committees appointed in any of the Municipalities.

APPENDIX E.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1886-87.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Arrah	Tax on persons ...	Levied according to circumstances and property of assesses.	Rs. 667 0 0		The proposal for the abolition of the Amersole Municipality is still under consideration.
2. Amersole ... ..	.....	.....	.....	.....
3. Baduria	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
4. Baidabati	Tax on persons ...	According to circumstances.			
5. Balasore	Tax upon persons ...	According to circumstances and property. Selected officers paid a percentage of 12 shuns on their pay. 7½ per cent.	Rs. 570 0 0		
6. Balli	Tax on holdings ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
7. Bankura	Tax on persons ...	According to circumstances.			
8. Bansbariah	Tax on persons ...	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	Rs. 3,400 5		
9. Baranagar	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
10. Barasat	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
11. Barh	Tax on persons ...	Levied according to circumstances and property of assesses.	Rs. 181 0 0		
12. Barripore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	Rs. 5 0 0		
13. Burrail	Tax on persons ...	Levied according to circumstances and property of the assesses.			
14. Buxirhat	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but was generally levied at 1 per cent. upon the income of the assesses.			
15. Hazitpore	Tax on persons ...	Levied according to circumstances and property of the assesses.			
16. Birnagar	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	Rs. 60 5 0	
17. Behar	Tax on persons ...	Levied according to circumstances and property of assesses.			
18. Berhampore	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
19. Bettiah	Tax on persons ...	Levied according to circumstances and property of assesses.			
20. Bhabuah	Tax on persons ...	Levied according to circumstances and property of assesses.			
21. Bhagulpore	Tax on holdings ...	At 5 per cent. latrine tax at Rs. 3 per cent.			
22. Bhudhesur	Tax on persons ...	According to circumstances.			
23. Bishnupore	Tax on persons ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
24. Bors	Tax on persons occupying holdings according to their circumstances and property.	At 1 per cent. per annum.			
25. Brahmanbariah ...	Tax upon persons ...	Levied according to the circumstances and property of the assesses.	.....	Rs 167 7 0	The Government buildings were assessed according to their annual valuation.
26. Burdwan	Tax on holdings ...	71 per cent.			
27. Buxar	Tax on persons ...	Levied according to circumstances and property of assesses.			
28. Chaitanya	Tax upon persons ...	At 4 pice in the rupee on incomes.	.....	.....	Revised assessment came into force in 1886-87. Result not reported.
29. Chanduria	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	
30. Chattri	Tax upon persons ...	At 1 per cent. on income.			
31. Chittagong Town ...	Tax on holdings ...	At 71 per cent. ...			The Government buildings were assessed according to their annual valuation.
32. Chondah	Tax on persons ...	.....	Rs. 108 12 0		
33. Chunderkoma	Tax on persons ...	According to circumstances and property.	.. 20 13 0		
34. Chupra	Tax on holdings ...	71 per cent. ...	.....		Revision of assessment was made in some cases, and some new assessments were made resulting in an increase of Rs. 177 in the income.
35. Colgong	Tax on persons ...	According to circumstances and property.			
36. Comillah	Tax upon persons ...	Levied according to circumstances and property of the assesses.	Rs. 271 13 0		The Government buildings were assessed according to their annual valuation.
37. Coomerkhali	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
38. Cox's Bazar	Tax upon persons ...	Levied according to circumstances and property of the assesses.	.....		The Government buildings were assessed according to their annual valuation.
39. Culna	Tax on persons ...	According to circumstances.			
40. Cuttack	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assesses according to his circumstances and property.			
41. Cutwa	Tax on persons ...	According to circumstances.			
42. Dacca	Tax on holdings ...	At 8 per cent. on annual value of holdings.	.....		A revision of assessment was made during the year in the municipality of Dacca. The result is not yet known, but it is reported that there will be an increase of 20 per cent. in the income.
43. Dainhat	Tax on persons ...	According to circumstances.			
44. Darjeeling	Tax on annual value of holdings.	At 74 on holdings and a water-rate at 3 per cent. The scale of fees for planning latrines varies according to the valuation of holdings from Rs. 1-6 to Rs. 12 per annum.	.....		In Darjeeling the houses in the European quarters which are mostly left on hire, are generally assessed on their actual rental; the houses in the native quarters which, as a rule, are occupied by their owners, are assessed at the rental they would probably fetch if let. The houses at Jorabanglow and Ghoongbar, Rhodis Basti, Northgate, and at all out-of-the-way places, are assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied, and according to description, position and locality.
45. Daudnagar	Tax on persons ...	Levied according to circumstances and property of assesses.	.....		The average rate at which the tax is levied does not exceed 2 per cent. of the income.
46. Dohabata	Tax on persons ...	No fixed rule. Levied according to circumstances of assesses, generally at 1 per cent. on income.	.....	
47. Deoghur	Tax upon persons ...	According to circumstances.	.....	
48. Dinapore	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1-6 to Rs. 7 per annum.			
49. Dumraon	Tax on persons ...	Levied according to circumstances and property of assesses.			
50. Durbhanga	Tax on holdings ...	71 per cent.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
81. English Bazar ...	Tax upon persons ...	At 8 annas per cent. per annum upon income.	Rs. 400 0 0		
82. Farreedpore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
83. Ghattai ...	Tax on persons ...	According to circumstances and property.			
84. Goolundo ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
85. Gobardanga ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
86. Gya ...	Tax on holdings ...	74 per cent.	Rs. 270 0 0		For the purpose of assessment the town of Hazaribagh is divided into five blocks. In each block two Commissioners make house-to-house enquiries and fix the assessment of each rate-payer. The tax is levied at the fixed rate of 4 per cent. per annum on incomes.
87. Hajepore ...	Tax on holdings ...	73 per cent.			
88. Hazaribagh ...	Tax upon persons ...	According to circumstances and property. Salaried officers paid a percentage of 12 annas on their pay.			
89. Hoochly and Chinmurih ...	Tax on holdings ...	64 per cent.			
90. Howrah ...	House rate ...	74 per cent. on value of holdings.			In Howrah the revision made in the previous year took effect from 1st April 1886.
91. Jamalpore in Myrinsingh.	Tax on persons ...	Levied according to circumstances and property of the assessors.			
92. Jamalpore in Monahy.	Tax on holdings ...	At 7 per cent.			
93. Jalpore ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessors according to his circumstances and property.	Rs. 177 15 9		
94. Jessor ...	Tax on holdings ...	74 per cent.	Rs. 1,463 7 0		
95. Jhalokati ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
96. Joy nagore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
97. Jugdishpore ...	Tax on persons ...	Levied according to circumstances and property of assessors.			
98. Julpigore ...	Tax on persons ...	From 8 paise to Rs. 7 per annum.			In Julpigore a latrine-tax at the rate of 5 per cent. on the value of holdings was levied from 1st October last.
99. Jungipore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
100. Kandi ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
101. Kundraparah ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessors according to his circumstances and property.			
102. Khiprai ...	Tax on persons ...	According to circumstances and property.			
103. Khulus ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
104. Kishoregunge ...	Tax on persons ...	Levied according to circumstances and property of the assessors.	Rs. 227 0 0		
105. Kotochandpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
106. Kotrung ...	Tax on persons ...	According to circumstances.			
107. Krishnaghar ...	Tax on holdings ...	6 per cent.			
108. Kuroang ...	Tax on annual value of holdings.	74 per cent.			
109. Kuahtea ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			

Names of Municipalities.	Mode of assessment in vogue.	Rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
80. Lalbagh	Tax on persons ...	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.	Rs. 904 0 0		
81. Lalgunge	Tax on holdings ...	7½ per cent.			
82. Madaripore	Tax on persons ...	Levied according to circumstances and property of the assesses.			
83. Madhimbani	Tax on persons ...	12 annas per cent.	" 425 0 0		Assessment not revised, but new assessment made on account of the extension of the municipal limits.
84. Alcharpore	Tax on persons ...	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.			
85. Midnapore	Tax on holdings ...	7½ per cent.		Rs. 430 0 0	
86. Muheshpore	Tax on persons ...	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.			
87. Moushyr	Tax on holdings ...	At 4½ per cent. a latrine-tax at Rs. 3-2 per cent.		" 345 0 0	
88. Motihari	Tax on persons ...	Levied according to circumstances and property of assesses.			Assessment revised, result not reported.
89. Moruffpore	Tax on holdings ...	7½ per cent.	Rs. 5,179 0 0		
90. Muktasachin	Tax on persons ...	Levied according to circumstances and property of the assesses.			
91. Nuhati	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
92. Kalchti	Tax on persons ...	Levied according to circumstances and property of the assesses.			
93. Narangunge	Tax on holdings ...	At 8 per cent. on annual value of holdings.			
94. Natkoro	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1 to Rs. 84 per annum.			
95. Nasirabad	Tax on persons ...	Levied according to circumstances and property of the assesses.	Rs. 300 0 0		
96. Netekona	Tax on persons ...	Levied according to circumstances and property of the assesses.			
97. Nonkhali	Tax upon persons ...	.....	Rs. 270 0 0		The Government buildings were assessed according to their annual valuation.
98. North Barrackpore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
99. North Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	" 134 0 0		
100. Nudda	Tax on persons ...	No fixed rate. Levied according to circumstance of assesses, generally at 1 per cent. on income.	" 85 11 0		
101. Old Malda	Tax upon persons ...	According to circumstances.			
102. Patna	Tax on holdings ...	7½ per cent.			Assessment being revised, result not yet known. It is hoped there will be some increase in income.
103. Persepore	Tax on persons ...	Levied according to circumstances and property of the assesses.			
104. Pooree	Tax on holding ...	At 7½ per cent.			
105. Pubna	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income.			In Pubna the latrine tax was levied during the year on the rent of holdings at the rate of one anna in the rupee.
106. Purulia	Tax upon persons ...	According to circumstances.	Rs. 309 13 8		

* The rates of assessment are given below :—
On incomes of—

On incomes of—	Rate of tax per rupee.
Rs. 25 to Rs. 100	3 pias.
Rs. 101 to Rs. 500	12 "
Rs. 501 to Rs. 1,000	12 "
Rs. 1,001 to Rs. 5,000	14 "
Rs. 5,001 to Rs. 12,000	3 "
Rs. 12,001 to Rs. 1,00,000	8 "
Rs. 1,00,001 to Rs. 5,00,000	9 "

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
107. Purneah	Tax on holdings ...	At 6 per cent. on houses, and 5½ per cent. on lands.	Ra. 400 0 0		
108. Bapoor	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
109. Ramjibunpore ...	Tax on persons ...	According to circumstances and property.			
110. Rampore Beaulah ...	Tax on persons occupying holdings according to their circumstances and property.	At 5½ per cent. on income.			In Rampore Beaulah and Mattore the latrine tax is also levied.
111. Ranaghat	Tax on holdings ...	5½ per cent.	Ra. 320 4 0		
112. Raingunge	Tax on holdings ...	7½ per cent.			
113. Ranchi	Tax upon persons ...	According to circumstances.	210 0 0		
114. Revilgunge	Tax on holdings ...	7½ per cent.			In Raingunge the substitution of a tax on holdings for the tax upon persons was made from 1st July 1904. Revision of assessment was made at the close of the official year to take effect from 1st April 1907. It shows a falling off in the income from house-tax.
115. Roerah	Tax on persons ...	Levied according to circumstances and property of assessors.			Assessment revised, resulting in some increase in the income.
116. Rungpore	Tax on persons occupying holdings according to their circumstances and property.	No fixed rate.			
117. Sahalgunge	Tax on holdings ...	At 5½ per cent. ; latrine tax at Rs. 1-8 per cent.			
118. Santipore	Tax on holdings ...	5½ per cent.			
119. Sasaram	Tax on persons ...	Levied according to circumstances and property of assessors.			
120. Sakthim	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.		Ra. 74 5 3	
121. Saralgunge	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income.			
122. Serampore	Tax on holdings ...	7½ per cent.			
123. Sevan	Tax on holdings ...	7 per cent.			
124. Sherepore in Bogra ...	Tax on persons occupying holdings according to their circumstances and property.	At 1 piece per rupee on income.			In Serampore the existing assessment was revised by the Ward Committee for the next three years. As the revised assessment came into force after the close of the year, the result was not known.
125. Sherepore in Mymensingh.	Tax on persons ...	Levied according to circumstances and property of the assessors.		Ra. 230 0 0	
126. Sitamarhi	Tax on persons ...	Levied according to circumstances and property of assessors.			
127. Soory	Tax on persons ...	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
128. South Barrackpore ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.	Ra. 404 0 0		
129. South Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
130. South Suburban ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
131. Suburbs of Calcutta ...	Tax on holdings ...	7½ per cent.	9,200 0 0	348 7 0	
132. Taki	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
133. Tokari	Tax on holdings ...	7½ per cent.			
134. Tumlook	Tax on persons ...	According to circumstances and property.			In Tumlook the assessment was revised during the year, but the result of revision was not known when the year closed.
135. Utterpara	Tax on holdings ...	7½ per cent.			

APPENDIX F.
Abstract statement of the Income of the municipalities in Bengal during 1886-87.

HEAD OF RECEIPT.	BURDWAN DIVISION.		PRESIDENCY DIVISION.		BARRACKPORE DIVISION.		DURGAPUR DIVISION.		CHITTAGONG DIVISION.		PATNA DIVISION.		BEHARAGHUR DIVISION.		ORISSA DIVISION.		CHOTA NAG-PUR DIVISION.		TOTAL.
	Other Municipalities in this division.		Suburbs of Calcutta.		Other Municipalities in this division.		Other Municipalities in this division.		Other Municipalities in this division.		Other Municipalities in this division.		Other Municipalities in this division.		Other Municipalities in this division.		Other Municipalities in this division.		
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
1. Assessed taxes—																			
(a) Conservancy cess	62,305	68,117	28,744	1,13,642	1,49,278	2,652	11,392	12,458	18,940	42,242	43,447	8,799	8,945	11,946	.....	.....	.....	.....	83,467
(b) License on trades	2,310	2,335	1,109	2,890	10,172	5,717	715	1,256	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
(c) Tax on persons according to census .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(d) Tax on houses and lands	1,30,703	1,46,336	1,00,255	1,13,692	2,39,385	2,44,226	1,02,734	1,02,734	33,093	51,607	46,815	10,400	8,208	11,279	31,424	.....	.....	.....	1,64,825
(e) Water tax .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	42,185	49,305	70,679	11,827	28,497	1,57,590	1,59,780	62,016	.....	.....	21,807
(f) Tax on carriages and animals	8,599	9,447	22,631	22,538	47,277	36,001	27,239	28,341	14,994	17,888	6,749	6,099	2,607	16,091	21,807	13,739	.....	.....	21,807
(g) Toll on roads and at ferries .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	6,986	6,534	14,246	17,300	8,367	22,946	20,648	29,325	.....	.....	1,089
2. Other taxes—																			
(a) Fees on municipal processions .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(b) Tax on coal and on brick and lime kilns .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(c) Miscellaneous receipts	50,900	19,005	60,866	35,038	41,201	81,071	46,515	46,639	77,473	74,376	57,645	13,771	17,907	97,009	83,237	93,176	.....	.....	13,000
(d) Loans .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
(e) Deposits and advances .. .. .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3. Total	2,54,709	2,98,154	2,30,686	3,13,692	3,53,129	3,54,654	3,13,716	3,35,259	2,21,261	2,37,174	2,36,612	2,47,611	68,468	92,675	4,01,065	4,44,716	1,63,944	1,54,967	30,280

APPENDIX G.

Abstract statement of the Expenditure of the municipalities in Bengal during 1886-87.

HEADS OF EXPENDITURE.	BURDWAN DIVISION.			PRESIDENCY DIVISION.			Dacca DIVISION.			CHITTAGONG DIVISION.			PATNA DIVISION.			BHAIRHOPUR DIVISION.			MIRSA DIVISION.			COOCH NAGPUR DIVISION.			TOTAL.
	Municipality.			Other Municipalities in this Division.			Suburban Municipalities.			Other Municipalities in this Division.			Other Municipalities in this Division.			Other Municipalities in this Division.			Other Municipalities in this Division.			Other Municipalities in this Division.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
General establishment, including collection charges ...	5,727	41,201	31,920	39,225	38,582	44,529	49,144	49,440	34,028	49,866	54,317	58,277	5,790	6,290	87,021	51,327	17,514	18,280	19,282	11,621	4,520	5,432	2,902,284	5,14,746	79,200
Public safety— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	8,948	5,703	1,522	624	95,017	27,120	43	66	507	179	810	27	26	10	74	1,234	.....	.....	.....	43	.....	27,490	32,000	1,000
Public health— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	39,098	32,083	9,182	11,709	27,052	21,523	4,079	5,052	2,407	2,291	8,186	8,919	94	4,100	22,389	21,790	3,106	3,375	5,167	5,021	691	1,21,985	1,40,648	51,000	
Public health— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Buildings and other works (records of slaughter-houses, latrines, &c.)— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Repairs (to markets, dispensaries, &c.)— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Maintenance of medical institutions— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Water-works, establishment and appliances— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
For watering roads— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Road cleaning establishment— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Drainage works— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Other measures—Establishment, public gardens, &c.— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Public instruction, &c.— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Public works, roads, establishment, &c.— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Other charges—printing, &c.— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Contributions to local or provincial funds— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Debts— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Grants-in-aid— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Interest— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Miscellaneous— (a) For establishment and appliances (b) For establishment and appliances (c) For establishment and appliances (d) For establishment and appliances	
Total	3,39,271	2,51,064	5,43,402	3,72,841	6,90,082	5,15,625	3,57,389	4,54,127	2,08,110	4,40,313	2,73,291	3,29,801	61,774	72,201	4,13,716	4,53,390	1,50,290	1,60,689	73,000	64,578	40,086	38,000	27,20,679	30,30,130	1,000

APPENDIX H.

Statement showing the grants made to municipalities during the year 1886-87 from Local or Provincial Funds.

NAMES OF MUNICIPALITIES.	Amount of grants.	Purpose for which the grant was given.
	Rs.	
1. Dali ...	5,000	Granted by Government for the acquisition of certain plots of land adjoining the Rivers Thompson School in that town, on condition that the Municipal Commissioners would pay the balance required for the acquisition from their own funds and local subscriptions. The entire cost of the acquisition having been fixed at Rs. 9,488-5-2, the Municipality paid the balance of Rs. 4,488-4-2.
2. Burdwan ...	{ 900 & 220 }	The Municipal Commissioners received the two sums respectively from Government for the maintenance of one higher class and one middle class English school within the town.
3. Cuttack ...	200	This grant was made to the Municipality from the Cuttack Khas Mehal Fund for the purpose of making improvements in the town for the benefit of the khas mehal tenants. The amount was not credited to the Municipal Fund until after the close of the year.
4. Darjeeling ...	7,634	This amount consists of the following items :— Rs. 6,484, the fixed annual grant from the provincial revenues, for the maintenance of certain roads lying within municipal limits. „ 1,050, from the Darjeeling Improvement Fund, for the liquidation of the Cooch Behar loan and for the working of the Porters' and Dandewallas' Act V (B.C.) of 1883.
5. Deoghur ...	210	Granted by the Lodging-house Committee for the purpose of conservancy.
6. Gaya ...	10,151	Granted from the Lodging-house Fund to meet the expenditure incurred in constructing the new Pilgrim Hospital and in the repair of roads.
7. Lalbagh ...	3,600	Granted from the provincial funds on behalf of the Nizamut for the conservancy of the city.
8. Midnapore ...	156	This amount represents the total of a monthly grant of Rs. 13 received by the Municipal Commissioners for the maintenance of the Hindu Girls' School within that town.
9. Pooree ...	4,772	Contributed from the Pooree Lodging-house Fund for the following purposes :—
		Rs.
		Conservancy and medical charges ... 4,366
		Construction of quarters for the Civil Hospital Assistant ... 300
		Charge for numbering houses within the town ... 106
		Total ... 4,772
10. Rampore Beaulah...	700	Granted from the Promotha Nath Roy Fund to meet a part of the expenditure for maintaining the local charitable dispensary.
11. Santipore ...	800	Granted from the provincial funds for the construction of the Thompson Hall.

APPENDIX I.

Statement showing the results of vaccine operations carried on during the year 1886-87 in the Municipalities in Bengal.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
1	Arrah	{ 1 for one year ... 1 for five months ... }	.....	Rs. 170.	
2	Assensole ... ..	.....	.....	.....
3	Baiduria	1 for two months ...	.....	Rs. 10 per mensem.	
4	Baidyabali	1	341	Rs. 4 per mensem ...	
5	Balaore	1 vaccinator ...	1,044	.....
6	Bali	1	335	Rs. 10 per mensem ...	A reward of one anna for every successful case was given to the vaccinator.
7	Bankura	1	610	Rs. 10 per mensem.	
8	Banshetia	1 for four months ...	.....	Rs. 12 per mensem.	
9	Bata nagore	{ 1 for 12 months ... 1 for six months ... }	.....	.....
10	Bargoot	1 for six months ...	.....	.....
11	Barb	1 vaccinator from November 1886 to March 1887.	.....	.....
12	Baripore	1 for four months ...	.....	.....
13	Barisal	Temporary vaccinators were employed during the past vaccinating season.	.....	.....
14	Buxar	1 for three months ...	430	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of 2 annas for every successful case.
15	Beenagore	1 for two months ...	.....	.....	The Act is said to have been worked rather leniently.
16	Bohar	2 licensed vaccinators for three months and 1 paid vaccinator.	.....	.....
17	Berhampore	2 ... ..	.....	Annual Rs. 237-2-0.	cost
18	Bettiah	1	61	Rs. 38.	
19	Bhalsahi	1 for four months ...	.....	.....
20	Bhagalpur	{ 1 permanent vaccinator. 2 extra vaccinators }	.....	.....
21	Bhadrabar	1	119	Rs. 10 per mensem.	
22	Bishenpore	1 ... ..	.....	Rs. 10 per mensem.	
23	Bogra	1 for 12 months ...	.....	.....	The vaccinations were paid for at the rate of 2 annas for each successful case.
24	Brahmanbaria*	3 licensed vaccinators for five months.	833	.....
25	Bondaman	1	1,124	Rs. 14 per mensem.	
26	Buxar	1 for five months ...	.....	Rs. 70.	
27	Buxar	1 from 8th October 1886 to 26th February 1887.	197	Rs. 6 per mensem.	
28	Chanderkoma	1 for two months ...	502	Rs. 12 per mensem.	
29	Chattia	{ 1 permanent vaccinator. 1 temporary vaccinator for two months }	164	Rs. 8 per mensem ...	The people are said to be averse to the measure.
30	Chowah	1 for two months ...	.....	.....
31	Chittagong	2 during vaccine season.	281	.....
32	Chanduria ... ..	.....	.....	.....
33	Chupra*	A paid vaccine establishment was employed throughout the year.	606	.....
34	Colgong	1 temporary vaccinator.	.....	.....
35	Cumilla	1 for six months ...	547	Rs. 10 per mensem.	
36	Cumilla	1 for three months ...	.....	Rs. 84 during the year.	
37	Cuttack	1 head vaccinator ...	732	Rs. 608-9.	
38	Cuttack	4 vaccinators ...	.....	.....
39	Cuttack	1 jointly	423	Rs. 10 per mensem.	
40	Cuttack	Vaccination carried on by an establishment under the Civil Surgeon.	.....	Rs. 270.	
41	Dacca ... ..	.....	.....	.....
42	Danhat	1 jointly	423	Rs. 10 per mensem.	
43	Darjeeling	1 for 12 months ...	.....	.....
44	Daudnagar*	1 for three months ...	28	Rs. 6 per mensem ...	The inhabitants of this town do not appreciate vaccination, and are very unwilling to have their children vaccinated.
45	Debbhatta	1 from 6th November 1886 to 16th January 1887.	.....	.....
46	Doughur	1 temporary vaccinator.	.....	.....
47	Dinapore	1 from January to March 1887.	.....	.....
48	Dumraon	1 for six months ...	.....	Rs. 68.	
49	Durbhanga	8 paid by Municipality at Rs. 10 per mensem, and 1 by the Durbhanga Raj.	5,713	.....
50	English Bazar	1 vaccinator ... ..	.....	.....
51	Farrukpore	1 licensed vaccinator ...	.....	.....
52	Ghatal	1 during the cold season.	.....	.....	The compounder of the charitable dispensary also works as a vaccinator in addition to his other duties.

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
53	Goalundo	1 from November 1887.	.....	Ra. 10 per mensem.	
54	Gobardanga	1 for two months ...	.....	.....
55	Gya	1 permanent vaccinator on Ra. 8 per mensem, and 2 from 1st October 1886 to 31st March 1887, on Ra. 10 each per mensem, and 2 more on Ra. 3 each for six months.	2,805	.....	There were 1,130 cases sent up to the Magistrate for prosecution, out of which only nine were prosecuted. The others were warned by notices to have their children vaccinated within a certain fixed time.
56	Hajipore*	1 for five and-a-half months.	180	Ra. 10 per mensem.	
57	Hasaribagh	1 vaccinator ...	482	Ra. 8 per mensem ...	The people dislike the measure. Two persons were convicted and punished under section 27 of the Vaccination Act.
58	Hooghly and Chinsurah	2	987	.....
59	Hovrah	1 ho and a vaccinator } 3 ordinary vaccinators.	3,741	{ Ra. 15 per mensem. Ra. 10 each per mensem.	The town was well protected, and there was no small-pox.
60	Jamalpoore in Mymensingh.	1 licensed vaccinator for five months from November 1886.	.....	Ra. 10 per mensem.	
61	Jamalpoore in Monohyr	2 vaccinators ...	.....	.....
62	Janmuri*	1 temporary vaccinator.	.....	.....
63	Jajpore	No establishment ...	21	.....	The work was done by the Civil Hospital Assistant.
64	Jehanabad*	1	135	.....	The vaccinator was paid by fees, which he was authorised to levy at the rate of annas 2 for each operation.
65	Jessore	1 ... ..	.....	Ra. 10 per mensem.	
66	Jhalokanti ... ..	.....	.....	.....
67	Joyasore	1 for three months ...	.....	Ra. 10	
68	Juchisipore*	1 for six months ...	.....	.....
69	Julpore	1 from 15th December 1886 to end of March 1887.	.....	.....
70	Jungpore	1 ... ..	.....	Ra. 10 per mensem.	
71	Kandi	1 ... ..	.....	.....	The vaccinator was paid at the rate of 2 annas per head.
72	Kondrapara	No establishment ...	71	Ra. 12 per mensem.	
73	Kurjani	1 for one month ...	.....	Ra. 10 per mensem.	
74	Kurima	1 for three months ...	205	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of 4 annas, for every successful case.
75	Kishoreganj ... ..	.....	.....	.....
76	Kotechandpore	1 ... ..	.....	Ra. 10 per mensem.	
77	Kotrung	1	117	Ra. 12.	
78	Krishnanagar	1 ... ..	.....	.....
79	Kurseong	1 for October and November 1887.	.....	.....
80	Kushia	1 for two months ...	.....	Annual	
81	Lalbagh	4 ... ..	.....	Rs. 372-3-3.	
82	Lakungo	1 for five and-a-half months.	143	Ra. 51-3	
83	Madaripore	1 licensed vaccinator	.....	.....
84	Madhobani*	1 for six months ...	1,641	Ra. 10 per mensem.	
85	Meherpore	1 for two or three months every year.	.....	.....
86	Midnapore	1	741	.....
87	Monohyr	1 inspector ...	.....	.....
88	Moithri	3 vaccinators ...	.....	Ra. 10 per mensem.	
89	Moulapore	1 for six months ...	.....	At Ra. 10 per mensem each.	
90	Muktasarha	2 for six months ...	.....	.....
91	Nailati	1 for six months ...	.....	Ra. 10 per mensem.	
92	Narainganj	1 from January to March 1887.	.....	.....
93	Natona ... ..	.....	.....	.....
94	Nasirabad ... ..	.....	.....	.....	No establishment was entertained for vaccination, but the municipality paid Rs. 37-3-3 to the charitable dispensary dresser, who worked under the supervision of the Civil Surgeon.
95	Noukhali*	1 for six months ...	.....	Ra. 10 per mensem.	
96	North Barrackpore	1 for six months ...	.....	.....
97	North Dum-Dum	1 for two months ...	.....	.....
98	Nuddea ... ..	.....	.....	.....	No regular vaccination establishment was entertained. Vaccinators were employed temporarily each season according to necessity.
99	Old Maldah*	1 temporary vaccinator.	.....	.....
100	Patna	12 vaccinators and 1 inspector.	4,421	.....
101	Porcupore	Temporary vaccinators were employed during the past vaccination season.	.....	.....
102	Porcupore ... ..	.....	.....	.....
103	Porcupore	1 for six months ...	369	Ra. 10 per mensem.	
104	Porcupore	1 for 12 months ...	.....	.....
105	Porcupore	1 for the whole year.	.....	Ra. 10 per mensem.	
106	Porcupore*	1 vaccinator ...	.....	.....
107	Rajpore	1 for five months ...	.....	.....
108	Ramjibangore	1 for one month ...	84	Ra. 12 per mensem.	
109	Rampore Beaulah	1 for 12 months ...	.....	.....
110	Rennachut	1 for three months ...	.....	Ra. 12 per mensem.	
111	Raneypore	1 for six months ...	404	Ra. 12 per mensem.	
112	Rasht	1 for six months ...	.....	Ra. 10 per mensem.	
113	Rasht	1 for six months ...	.....	.....
114	Rasht	1 for six months ...	418	.....
115	Rasht	1 during the year ...	327	Ra. 43	
116	Rasht	2 during vaccine season.	.....	.....

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
116	Khabelgrunge	1 vaccinator ...	.....	.....
117	Nautipore	1 for five months...	... ..	... ..
118	Baswan	1 for one year ...	.....	Rs. 120 ...	
119	Bachlura	1 for three months	.....	Rs. 10 per mensem.	
120	Sorajunge	1 from last week of October 1896 to March 1897.	.....	.....
121	Serampore	2	339	Rs. 240 per annum.	
122	Bowen	1 for three months	.....	.....
123	Sherepore in Bogra	1 for three months	.....	.....
124	Sherepore in Mymensingh.	..	.....	.....	At this place a licensed vaccinator was appointed, who was paid at the rate of anna 1-6, for every successful case.
125	Stamarchi*	1 for six months .	... ..	Rs. 10 per mensem.	
126	Sonamukhi*	1 in each district	.....	Rs. 11.	
127	Soary	1 the cold season	... ..	Rs. 40.	
128	South Burucknow ...	1 for six months .	... ..	...
129	South Dum-Dum ...	1 for three months	... ..	...
130	South Suburban Municipality.	2 for six months .	...	...
131	Suburban Municipality	1 Deputy Superintendent. 2 Inspectors. 12 vaccinators ...	11,189	Rs. 3,076.	There was not a single case of small-pox in the municipality during the year.
132	Tek	1 for three months	...	Rs. 6 per mensem.	
133	Tikari*	1 for six months ...	...	Rs. 10 per mensem.	
134	Tumlook	1	108	Rs. 5 per mensem.	
135	Uttarpara	1	111	Rs. 5 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

APPENDIX J.

Statement showing the sources of water-supply of the Municipalities in Bengal.

NAMES OF MUNICIPALITIES.			Sources of water-supply.
1. Arrah	...	...	Wells, tanks and canal.—Well water wholesome.
2. Balasore	...	...	The water-supply of this town is chiefly derived from the river Barrablong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two municipal wells, and these are largely resorted to by the neighbouring residents. No water-works were constructed during the year.
3. Bankura	...	...	In Bankura the people obtain their supply of drinking-water from the rivers Gondswari and Dulkesur, but when these dry up in the hot season, they have to scoop out holes in the sand of the beds of the rivers to get water.
4. Barh	...	...	Ganges, wells.
5. Behar	...	...	Wells.
6. Bettiah	...	...	Tanks and wells.—Well water good.
7. Bhabooh	...	...	Wells.—Sufficient.
8. Bhagulpore	...	...	The people of the town use both river and well water. There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town, there is difficulty in obtaining water during the dry and cold-weather seasons. To remedy this, water-works on a large scale, at an estimated cost of Rs. 2,65,697, have been constructed, which will supply the town with water during the current year.
9. Bishenpore	...	...	There are many reservoirs of water in the town of Bishenpore, of which the principal are Lalband, Jamunaband, and Pakaband. The first contains good drinking-water, but as it is situated outside the town, it is not much resorted to by the people. Jamunaband has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, and to a mistaken notion that its water is very wholesome, a large portion of the people use it. There are also many tanks which are being silted up and which require re-excavation. A few of the inhabitants use the water of the Kuch Bori, which is a branch of the river Berai.
10. Bogra	...	...	The river Korotoya, which flows below the municipality, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy and is polluted when the drains of the town and nullas from the interior of the district emptying their contents into it. In the dry season, particularly in the months of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.
11. Brahmunberia	...	...	Water for bathing, drinking, and culinary purposes is drawn out of tanks, as well as from the river Teetas, on which the town stands.
12. Burdwan	...	...	The water-supply of this town is drawn from the river Banks by means of pipes. There are some big tanks belonging to the Burdwan Raj estate, the water of which is used by the people who live at a distance from the streets supplied by hydrants. The river Damudah and the Eden canal also supply water to certain parts of the town. On the whole, the water-supply of the town is now fairly sufficient, the water-works having proved a source of great benefit to the inhabitants of the northern portion of the town, where the pipes have been laid down. The water is first brought from the Damudah by means of a channel which connects this river with the Banks. The water from the latter above the Kauschnungore weir enters by a side channel into a well, and thence through a tunnel into the supply pump well. The water from this well is pumped by the engines into the settling tanks which are three in number. Thence it passes into two filters, from which it runs into the clear-water reservoir, whence it is pumped into the pipes and distributed through 60 hydrants for the use of the inhabitants. The consumption of water is about 125,000 gallons during the cold weather and 200,000 gallons during the hot season. The water thus obtained is pure and wholesome. The cost of constructing the water-works was about Rs. 2,35,500, which was met in the following manner:—
			Rs.
Government contribution			50,000
Maharajah of Burdwan's contribution			50,000
By sale of Joojooty sluices to Government			11,000
Loans contracted by the municipality			1,24,500
Total			2,35,500

NAMES OF MUNICIPALITIES.	Sources of water-supply.
13. Buxar	Ganges and wells—Quality of water good.
14. Chaibassa	The water-supply is drawn from a river and from tanks and wells. The supply is sufficient and good. Steps are being taken to clean out the three tanks set aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Rs 210-10-0. The large lake which is fed chiefly by springs is set aside for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited. To clean out the lake thoroughly about Rs. 3,000 would be required, out of which Rs. 816 are available from the surplus of the subscriptions raised in Singhbhum for the celebration of Her Majesty's Jubilee. The residue must sooner or later be provided by the municipality.
15. Chattrā	The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the municipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of those wells are reported to contain excellent water, and are resorted to by the bulk of the people of the town. One of them was repaired by the municipality at a cost of Rs. 109-7-3. Two of the three tanks belonging to private individuals are in a bad and filthy condition. Endeavours are being made to induce the owners to clean out and deepen these tanks. The water-supply of the town is on the whole fairly good and sufficient.
16. Chittagong	Not many mofussil towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs abound, which supply very good water. Many of these springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the river, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southern part of the town, adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the expense of the Port Fund, but the municipality has as yet nothing to do with it.
17. Chupra	Ganges, tanks and wells—Well water sufficient and good.
18. Colgong	There are no public tanks or wells: the people chiefly use Ganges water. The Chairman reports that the main stream shows a tendency to shift its channel from the town, but the quality of the water has not yet deteriorated.
19. Comillah	In Comillah water is drawn from tanks, and a tank called Rani Dighi, which has been set apart for drinking purposes, supplies drinking water to the generality. The water of other tanks is also good, and the water from river Goomy is also used.
20. Cox's Bazar	In Cox's Bazar there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the residents of the town and outside municipal limits by a well near the Sub-divisional cutcherry, which being close to the Sub-divisional Officer's eye, is well kept; it is periodically dug out and a few acurs of lime occasionally put in, which improves the water. Some tanks also are kept apart for drinking purposes, but little or no recourse is had to them, as the place is very straggling.
21. Culna	In Culna the well-to-do people and those who live close by the river Bhagiruttee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank which partly supplies the wants of the inhabitants. It is reported that they intend to have another excavated during the current year in that quarter of the town where it is much needed.
22. Cuttack	The water-supply of this town is derived from rivers.
23. Cutwa	The inhabitants of Cutwa, with the exception of a few persons who derive their supply from Adjai, use the water of the Bhagiruttee for drinking and culinary purposes. There are also several private tanks in the town, which supply water for cooking and other purposes.
24. Dacca	Nearly two-thirds of the population are supplied with filtered water from the water-works established in 1876 through the liberality of Nawab Sir Abdul Gunny, K. C. S. I., who paid a sum of Rs. 1,40,000 towards the cost: the rest of the population resort to tanks, wells, khals and the river, the water of which is said to be impure and unwholesome. To remove this want, it was proposed to extend the water-works throughout the entire town. To this end plans and estimates were framed by the Executive Engineer, but the proposal has again been held in abeyance. The Chairman explains:—"In my annual report last year I said that plans and estimates had been received by me from the Executive Engineer in October 1885, and that in January 1886 a Sub-Committee had been appointed by the Commissioners at meeting, and had been requested to interview the Executive Engineer on the subject of his estimates and report, which required to be explained and discussed. As that Sub-Committee virtually ceased to exist in consequence of the departure from Dacca of two of its members, the Secretary to this office, in August last, placed before me in writing what appeared to him to be an omission in the Executive Engineer's estimate and report on the extension of the water-works; and urged that it was necessary to estimate and provide for an additional engine. A copy of the report was forwarded by me to the Executive Engineer for consideration, and as his reply was not considered satisfactory, a further report was made by the Secretary in October last, and was forwarded by me to the Executive Engineer for opinion.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	No reply has yet been received by me, but the Executive Engineer and the Superintending Engineer have, I understand, told the Secretary that the additional engine asked for by him will be provided for in a supplementary estimate, and I am now waiting to get official intimation to that effect. No water-rate is levied, the Nagab's gift being subject to the condition that no such rate should be imposed.
25. Dainhat	The people of Dainhat mostly obtain their supply of drinking water either from the Bhagiruttee, which lies at a distance, or from a well called the Banor. Some people use tank-water, which is not good.
26. Darjeeling	The benefits of the system of water-works have been widely extended by the erection of more hydrants in the town and suburbs at the cost of the municipality, and by the introduction of water into houses at the cost of the owners. The supply of water is chiefly obtained from the springs on the Senchal spur, and a very small supply from Massons' spring below the Jellapahar road. The quality of water supplied has been good, but the quantity has been once or twice a little scanty, though there was no real scarcity and no complaints. There is sufficient water at Senchal for all purposes, but the present main pipe is not large enough to bring it all away. A water-rate at three per cent is levied on the annual value of houses where water is supplied by municipal pipes. Part VII of the Municipal Act is in force here.
27. Daudnagar	Wells and canal.—Well-water sufficient and wholesome.
28. Deoghur	The water-supply of the town is derived from a hill-stream which flows by the town, from four tanks, and from 57 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and wells is good.
29. Dinagepore	The river Purnabhaba, tanks and public and private wells are the chief sources of water-supply. The well-water is good, and the natives prefer it for drinking purposes. The municipal wells are kept clean, but as some of them are very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water-works were constructed during the year. Part VII of the Act is not in force, nor is any water-rate levied.
30. Dumraon	Wells.
31. Durbhuaga	Bagmoti river, wells and tank.—Water-supply abundant, but not good.
32. English Bazar	The water supply of the town is chiefly drawn from the river Mahananda, but people living at a distance from the river use tank-water. The water of the river Mahananda deteriorates in quality during the dry season. There are some private and public wells within the municipality which help in supplying water to a great extent, but their number is limited, and the digging of some new wells in those parts which are situated at a distance from the river is urgently required. The want of wells is much felt during the hot season when the tanks dry up.
33. Furreedpore	The want of good drinking and bathing water is severely felt at Furreedpore during the greater part of the year, but more especially during the dry months. The water of the khal that runs by the west of the bazar and flows into the Dhule Somudra is still used for bathing purposes, while a few municipal tanks reserved for the purpose form the main supply of drinking water for the whole town and the suburbs. The Laldeghee was re-excavated during the year at a cost of Rs. 900, and is said to have done much good to the people. The Municipal Commissioners having failed to excavate a fairly large tank, or deepen the old bed of the Jola which runs through the middle of the town for want of sufficient funds, advertisement was taken of the occasion of the Empress' Jubilee to start a proposal for excavating a large tank in commemoration of that event at a central place of the town with the aid of public subscriptions and municipal contributions. Subscriptions were accordingly called for from the several zemindars and taluqdars of the district. The Municipal Commissioners also resolved to contract a loan of Rs. 3,000 to supplement the subscriptions in case they do not come up to an adequate sum, and to do the work during the ensuing cold season. The Chairman reports that subscriptions are not coming in as liberally as was expected.
34. Gya	Wells and the river Falgu.—The quality of water obtained from wells is wholesome, but this is not the case with what is obtained from the bed of the river owing to many impurities. The supply of water is sufficient for the people, but leaves comparatively little for conservancy purposes.
35. Hajeeapore	Gunduck and wells.
36. Hooghly and Howrah districts. Municipalities in the—	Those residents of the numerous municipalities in the Hooghly and Howrah districts, bordering on the river Hooghly, who live within easy reach of the river, use its water, but those who live at a distance resort to tanks for their supply. Those inhabitants of Bansberia who live in the vicinity of the river Saraswati use its water. The wealthier portion of the inhabitants of Uttarpara procure their supply of drinking water from the Calcutta pipes, paying the usual license fees. There are three public tanks in the Hooghly and Chinsurah Municipality. In Sorampore a tank is reserved by the East India Railway Company for drinking water. An application from the Municipal Commissioners for the grant of a lease in perpetuity at a nominal rent, of the tank situated within the khas mehals at Rishra, was submitted to Government in February last. Since the close of the year Government has sanctioned the application. The river water does not sufficiently meet the requirements of the towns of Baidebati and Balli, where a few good tanks are needed for the use of the inhabitants residing in the interior. The town of Jhanabad, which is situated on both banks of the river Dalkasur, derives its water-supply from that river. The water thus obtained is good and wholesome.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	In Howrah the Municipal Commissioners made very little progress during the year towards the completion of the preliminary survey with reference to the scheme for the supply of filtered water to the town. Government on the 28th June last called upon the Municipal Commissioners to fulfil the conditions on which they have been relieved of three-fourths of the police charges. They have submitted an application to Government requesting that filtered water may be supplied by the Municipality of Calcutta through a pipe laid across the river Hooghly.
37. Hazaribagh	The water-supply of the town is derived from numerous wells and from five tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to prevent pollution by washing and bathing, guards being stationed at the ghāts. Special tanks have been set apart for use by dhobis and others for washing clothes.
38. Jajpur	Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baiturnia. There are many wells within private enclosures. The people of this town also draw their supply of water from the 16 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the year; neither was any water-rate levied here.
39. Jamalpore	The supply is drawn from wells belonging to the municipality as well as those belonging to private individuals; 13 wells have been constructed by the municipality for the use of the public. During the year under report two pucca wells were constructed in the villages of Keshulpore Chotta and Rampore at a cost of Rs. 288. The Chairman reports: "The existing number of public and private wells is not sufficient to meet the requirements of the people, as some of them dry up during the hot weather, and the water in others becomes unfit for use. It is the intention of the Commissioners to increase the number every year." The scheme for supplying water by the Railway Company is being rapidly carried out, and will soon be completed.
40. Jamui	The water-supply in this town is chiefly obtained from wells constructed by private individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are also four tanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drinking purposes.
41. Municipalities in the district of Jessore.	The supply of good drinking water is deficient in all the municipalities in the district of Jessore. In Jessore itself the Bhairab and a few tanks are the principal sources of water-supply: the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool. Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. The Magistrate hopes to induce the Municipal Commissioners to improve the water-supply by sinking a few good pucca wells, which should give as good water as now comes from the jail. Kotechandpore and Moheshpore similarly draw their supply from the river and from wells. The water at Kotechandpore is extremely bad. The river at Moheshpore supplies little or no drinking water.
42. Jugdishpore	Wells.—Water abundant and good.
43. Julpigore	The chief sources of water-supply are the rivers Teesta and Kuria. The water of the former is excellent, and is used by the Europeans and by the better class of the native population. The rest draw their supply from the river Kuria and local wells. The water of the Kuria is not good, as it is greatly contaminated by the steeping of logs, &c. Recently a bye-law has been framed by the municipality to put a stop to this practice. The poorer class of people generally draw their supply from cutcha wells, the surfaces of which are not well protected, the result being that during the rains the water is generally contaminated by surface drainage. There are three masonry pucca wells in the bazar, two of which belong to the Kyas, and are solely used by them; the other belongs to the Ranees of the late Raikut, the water of which is used by all the bazar people. The supply of water is sufficient to meet the demands of the residents of the town.
44. Kendrapara	The total expenditure incurred under this head was Rs. 79-7-3, against Rs. 28-8 in the preceding year.
45. Municipalities in the district of Khoolna.	In the Khoolna town those who live near the rivers have an excellent supply of water, but those who are at a distance suffer considerably. There is practically good water for the greater part of the town. The "Shibbary dighy," a fine tank, which was the source of supply to a large number of residents, was included in the lands made over to the Bengal Central Railway, and nothing has been done to compensate the public for its loss. In Sakthira, Chanduria, and Debbatia, the river water is said to be more or less brackish throughout the year, and consequently the people generally resort to local tanks for their supply. There are many tanks in these towns supplying pure drinking water. Steps are being taken to excavate a large tank in the Sakthira Municipality, and the Chanduria Municipality also contemplates excavating a large tank within a year or two.
46. Kurseong	The water-supply of the town was sufficient for ordinary requirements. The source from which the old line of main pipes is supplied lies above the bazar. A second reservoir was built and a new branch line was opened during 1885-86. The quality of water is good.
7. Lalgunge	Wells.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
48. Madhubani	Tanks and wells—Sufficient.
49. Municipalities in the Midnapore district.	<p>In Midnapore people living near the river Cossye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. The water, it is believed, is deteriorating in consequence of the stagnation caused by the weir constructed for the canal. Well water is better than tank water, and the well water of the upper or western portion of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainage. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes. The best drinking water is obtained from a well named the Ballasoy well. Its water is used by the European and higher class native residents, and its supply never fails. There is much scarcity of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tumlook the supply of drinking water is obtained from three tanks, one of which is situated in the Sub-divisional Office compound; it is exclusively set apart for drinking, and is well protected from surface drainage. There are also three other tanks, two of which belong to the municipality. A well has been excavated during the year under report, at a cost of about Rs. 194. It has been named the Jubilee well. Some further improvements will be made in this well during the current year. The water of the river Rupnarain is brackish, and is seldom resorted to by the people. In Ghattal the water of the river Silye and the numerous tanks with which the town abounds from the sources from which the supply is drawn. No tank has been specially set aside for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakona there are several old tanks, most of which has become silted up and choked with weeds. Two of these tanks were re-excavated by their owners in commemoration of the Jubilee. The municipality has leased and re-excavated a large tank in the heart of the town. It is also proposed to sink some wells as a memento of the Jubilee. The inhabitants of Ramjhanpore and Khirpai have a fairly good supply of drinking water, as in each of these towns there are several large tanks situated in different quarters. In the latter town a tank has been leased and re-excavated by the municipality.</p>
50. Monghyr	<p>At present the town receives its supply of water from the river Ganges, as well as from pucca and kutcha wells. Except the seven kutcha wells which the Commissioners have converted into pucca ones, all belong to private individuals. Only one well was constructed last year in mohalla Dilwarpora at a cost of Rs. 533. All the pucca wells have water 16 feet deep or more.</p>
51. Municipalities in the district of Moorshedabad.	<p>The main source of water-supply in the Berhampore and City Moorshedabad Municipalities is the river Bhagirathoe. The European residents and a few natives residing in or near the Cantonment Ward of Berhampore use the water of the Chota Laldeghee tank which is reserved for drinking purposes. During the hot season the residents living in the interior towards the east of Berhampore feel some inconvenience owing to the private tanks in those quarters getting nearly dry. The Berhampore bhi, which is situated in the town, though flushed every year during the rains by the Bhagirathoe water passing through the sluices, is not generally resorted to by the residents for drinking or cooking. It is extensively used, however, for washing clothes. The excavation of some new tanks, or re-excavation of old ones for water-supply in those quarters, and the filling up of dirty holes by the earth thus dug out, are in contemplation. The Lalbagh Municipality abounds in tanks and wells, but when most needed they are of little use. The private tanks are generally filled by rain water, but some are supplied with river water brought in through sluices. The municipal tanks and wells are exclusively reserved for drinking purposes, and precautions are taken to prevent their pollution. The supply was on the whole sufficient and good. There was some want of good water at Gasaibazar, but this has been remedied by the construction of a pucca well by Baboo Chundra Narain Sing of Nehalia. The river Mourokhi and some large tanks supply water to the Kaudi Municipality. In the dry weather the river bed becomes one chain of pools, and the water becomes more or less polluted. As the bed is sandy, this evil is not so bad as it might be. A few of the large tanks were re-excavated two years ago, and they are kept reserved by their owners for drinking purposes alone; the rest are more or less unwholesome in the dry weather on account of vegetation and scantiness of water. On the whole the supply of tolerably good water is sufficient.</p>
52. Motihari	The principal sources of water-supply in the Jungipore town are the Bhagirathoe river and the Kobra khal. There are a few tanks, wells, and a large ditch, the water of which is not, however, generally used for drinking purposes. The water of the Bhagirathoe, which forms the drinking water of the bulk of the population of the town, was wholesome, as the entrance to the Bhagirathoe was open to navigation, and therefore there was sufficient current throughout the year. The Kobra lies to the north-western extremity of the town and on the right bank of the river Bhagirathoe, and its water is used by a small section of the people residing on that bank. It is stagnant during the dry season. No works for the supply of water, besides the excavation of a few tanks, were carried out by the municipalities.
53. Muzaffarpore	Wells and tanks—Water-supply improved by the excavation of new tanks.
54. Naraingunge... ..	Wells and the river Bvoti Gunduck.
	The Municipality of Naraingunge gets its water-supply from the Lakhya river, which runs through the town.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
55. Nattore	The river Nared supplies good drinking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drinking water throughout the year. Fresh river water is taken into almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excavated in the Barzacha ward by the municipality, the total cost incurred being Rs. 3,034, including compensation for acquiring lands, &c., of which Rs. 1,190 was paid during the preceding year. A few more tanks are necessary for the requirements of the town.
56. Netrokona	The Municipality of Netrokona draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good. In Jamalpore a well was excavated during the year under report. The Nasirabad Municipality contemplate excavating a tank, to be called the Jubilee tank. The Kishoregunge Municipality has undertaken the excavation of a large tank at a cost of about Rs. 900.
57. Noakholly	In Noakholly, too, there is no water-work, but the water for all necessary purposes is drawn out of tanks which abound, and some of which have been kept apart for drinking purposes.
58. Municipalities in the district of Nuddea.	In the district of Nuddea, Birnagar got its supply from private tanks and river. Both are bad in quality, but sufficient in quantity. Chogdiah has tanks and silted up river channels, and also a few wells for its water-supply. Here also quantity is sufficient, but the quality is bad. The chief source of water-supply in the Krishnagar Municipality is the river Jellinghee. There are also a number of tanks and wells. The river water is said to be good, but in parts of the town this source of supply is too far off. The water is doubtful in quality and at times scarce. Two pucca wells were sunk during the year at a cost of Rs. 698-6. The river Gorai is the chief source of supply in the Kushtia and Commarcolly Municipalities. The water is good. There are some ten tanks and a number of wells in the Commarcolly town. These are not in a satisfactory condition. Rupees 50 have been spent by the Commissioners in buying a piece of land in which to excavate a tank, but for want of funds no further progress has been made. In Moherpore the river Bhairab, a municipal tank, and some private wells are the chief sources of supply. The river there is in a very bad state. The municipal tank is in a good condition. It is in contemplation to sink two pucca wells, one from the Municipal Fund and the other from the Jubilee Fund, and bricks have been purchased for the purpose. In Nuddea the Bhagiruthee, the Pattahi khal and private wells, of which last there are a great many, supply water. The river water is generally good. Ranghat is well off for water. The river Choomrey yields a never-failing supply of very good water; besides this, there are tanks and wells which are said to be in good condition. In Santipore the sources of supply are the river Hooghly, Jhil Nezur, Hariopore khal, private tanks, and the municipal tank: the water of all these, except the private tanks, is good.
59. Old Maldah	The water-supply of this town is chiefly drawn from the river Mahananda. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.
60. Patna*	Ganges, wells.—In such parts of the town as are far removed from the river, the people obtain water for drinking purposes from wells situated in fields, a garden and other convenient places beyond the probability of contamination by the city sewage.
61. Pooree	This town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drinking and culinary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the seashore for drinking purposes. Tanks and wells are also used by the people for bathing purposes. The most pressing want of this town is good drinkable water. The sources of water-supply, though abundant, are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of that of the pilgrims who assemble here in immense numbers during the pilgrim season.
62. Pubna	The town receives a full supply of good water from the latter part of July to the end of October, the period during which the river Ichamutty remains navigable, after which the want of water is greatly felt. The tanks in the town are annually flushed with river water during the rains. The tank water is unfit for drinking and is never used for that purpose. Rupees 1,000 has been contributed by the municipality towards the acquisition of land required for Baboo Lukhi Nath Pramanick's Jubilee tank. No water-rate is levied, nor is Part VII of the Act in force in the municipality.
63. Purneah	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally renewed at an interval of two to three years. The water of the river Sarrah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.

* Part VIII of Act III (B.C.) of 1884 is not in force in any of the Municipalities in this District.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
64. Purulia	The water of four or five tanks is, more or less, used by the people for drinking. The people also resort to these and other tanks for bathing. The best tank, or rather the "Lake Sahebband," holds a large volume of excellent water all the year round. Its water is drunk by the people of all classes. Well water is chiefly used for culinary and other domestic purposes by the people of the town. People coming from the mofussil to the Purulia market and the cartmen and others who halt in the cart serai generally use well water. No water-works were constructed. Part VII of Act III (B.C.) of 1884 is not in force.
65. Rampore Banleah	The river Ganges, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Act was not in force here.
66. Ranchi	The town of Ranchi derives its water-supply from the lake and from wells and tanks. The well water is of better quality, and is more generally used for drinking than the tank water. The rich and the middle classes have wells in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. The municipality has made provision for sinking a public well in commemoration of the Jubilee of the Queen Empress. No water-works were constructed and no water-rate was levied during the year under review. Part VII of Act III (B.C.) of 1884 is not in force.
67. Raneegunge	The water-supply for drinking and domestic purposes in Raneegunge is obtained from tanks and wells. The water of the tanks, which have not been specially set apart for drinking purposes, and receive the hazar drainage, is not whole some. There are three public wells which are properly protected from pollution and from infiltration of sewage. Another is in course of excavation, the cost being contributed by a Hindu lady. Besides the public wells, there are several private wells.
68. Revilgunge	Wells—Sufficient.
69. Roserah	Gunduck river and wells—Sufficient.
70. Rangpore	The town is supplied with water for drinking and other purposes from wells which are sufficient in number, and the quality of the water is good. No water-works were constructed, nor any water-rate is levied in this municipality. Part VII of the Act is not in force.
71. Sahebgunge	There are 19 masonry wells, of which six were constructed by the municipality, and the rest by private individuals. Part VII of the Municipal Act was not in force, and no water-rate was levied in any municipality in this division during the year.
72. Sasseram	Wells and tank—Sufficient.
73. Serajgunge	The chief sources of water-supply of this town are the Dhanbandi and the Raabari rivers when they are connected with the main stream of Jumoonah; but in the dry season the water of these rivers become shallow and stagnant and consequently dirty. During this season water-supply is derived from tanks and wells only, almost all of which give good water. There are two municipal tanks, of which one is in fair order and the other bad. To remove the scarcity of water at "gungah," a big tank about 300 cubits in length and 200 cubits in breadth is in the course of excavation at a cost of Rs. 6,000 from the Jubilee Fund. The Road Cess Committee has deepened the Telukce khali for commercial improvement of the town, and it is hoped this may improve the water-supply of the town during the next rainy season. No water-works have been constructed in this municipality, nor any water-rate levied. Part VII of the Act is not in force.
74. Sewan	Wells and river.
75. Sherepore in Bogra	The river Korotoya, eleven municipal tanks, and some wells belonging to private persons, are the sources of water-supply of this town. They all supply good water in sufficient quantities. The work of sinking two wells has been undertaken by the municipality, but not yet finished. No water-works have been constructed, nor any water-rate is levied. Part VII of the Act is not in force.
76. Sitamarhi	Wells and river—Sufficient. No complaint is heard against the quality of well water, except that it produces dyspepsia to a small extent.
77. Sonamukhi	The water-supply of Sonamukhi is obtained from numerous tanks and from the river Sali, which forms the northern boundary of the town.
78. Soory	There are three wells and two tanks in Soory belonging to the municipality. The water of these tanks is kept exclusively for drinking purposes, one of them having a large masonry filter which has recently been cleansed and put in good order. There are also some private tanks, the water of which is used for both drinking and bathing. The water of one of the wells only is used for drinking, the others supplying the water for cooking and bathing.
79. Tikari	Wells—Sufficient.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
80. Municipalities in the 24 Pargunnahs.	<p>In the 24 Pargunnahs the municipalities generally draw their supply of water from local tanks and rivers. In some municipalities the want of good drinking water is felt, and measures are being taken from time to time to remove it by the excavation of tanks. In others certain tanks have been reserved for drinking purposes only. In Baranagar, South Barrackpur, and Naihati, the chief source of supply of water is the river Hooghly. The people in the interior resort, however, to tanks, which have been excavated by private individuals. Basirhat, Taki, and Badooria being on the bank of the river Ichamutty, and Goverdanga on the Jamuna, have also the advantage of river water. In Barrapore there are three tanks reserved for drinking purposes. In Baraset there are several good water tanks from which the people draw drinking water. In Basirhat there is one municipal tank near the cutcherry, but it is not sufficient for all. In the South Suburban Municipality a tank has lately been excavated by the Commissioners.</p> <p>In the Suburban municipality there is no filtered water-supply. Only the wealthier portion of the residents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutta side of the Circular Road, while others get their drinking water mostly from the river Hooghly and Tolly's Nullah, and partly from municipal tanks. A portion of the inhabitants, who live in the interior in the thinly-populated localities, get their drinking water from the gardens of the rich, who allow the residents to draw water from such tanks free of cost.</p>

APPENDIX K.

Statement showing the mode of Conservancy in the Municipalities in Bengal.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs. A. P.	
1	Arrah ...	The roads and streets were swept twice every day. The rubbish was used in filling up holes and raising railways.	4 Mestons, at Rs. 4 each per mensem. 2 Carters, at Rs. 4 each per mensem.	182 0 0 96 0 0 278 0 0	} Part VI is in force.
2	Assenwale ...	.....	.....	.....
3	Badura ...	.....	1 Coolie ...	277 0 0	} Some of the sections of Part VI are in force.
4	Bodjalati ...	.....	1 Amin ... 2 Coolie sirdars ... 4 Carters ... 10 Coolies ... 2 Street sweepers ... 2 Domes ... Feed of 5 bullocks ...	16 0 0 17 0 0 34 0 0 120 0 0 12 0 0 12 0 0 43 0 0	
5	Balasore ...	The principal wards and streets were swept and cleaned once daily, and the sweepings carried in carts to low lands and hollows.	6 Peons ... 51 Sweepers ... 6 Bullocks ...	.....	} Part VI is in force.
6	Bali ...	.....	2 Overseers, 1 at Rs. 20 and another at Rs. 16. 2 Peons, 1 at Rs. 8 and another at Rs. 7. 5 Carters, at Rs. 6-4 each. 12 Coolies, at Rs. 8 each Feed of 6 bullocks ... 5 Carts and 4 wheelbarrows.	53 0 0 15 0 0 31 4 0 96 0 0 30 0 0	
7	Berhampur ...	.....	14 Sweepers ... 5 Carts ...	1,254 0 0	} Monthly Cont.
8	Bansberia ...	.....	2 Carters ... 2 Carts ... 2 Bullocks ...	314 0 0	
9	Banurson ...	The street sweepings and garbage were used in filling up foul tanks and hollows.	2 Overseers ... 8 Carts ... 8 Bullocks ... 5 Coolies ... 57 Mestons ...	6,988 0 0	} Part VI is in force.
10	Batasat ...	The sweepings were used in filling up foul tanks and hollows.	2 Carts ... 2 Coolies ...	1,349 0 0	
11	Bati ...	The roads, lanes, and drains were swept every day. The sweepings were removed by a contractor, who was paid Rs. 40 during the year.	5 Carts ... 6 Bullocks ...	211 4 0	} Part VI is not in force.
12	Barrapora ...	.....	1 Overseer ... 1 Cart ... 1 Bullock ...	268 0 0	
13	Barsal ...	.....	6 Sweepers ... 2 Carts ... 1 Overseer ...	815 0 0	} Part VI is not in force.
14	Basvint ...	.....	1 Cart ... 1 Bullock ... 1 Coolie ... 1 Meston ... 1 Overseer ...	324 0 0	
15	Bazipora ...	.....	.....	.....	} Some of the sections of Part VI are in force.
16	Birakore ...	The street sweepings are deposited in pits within the municipality.	2 Carts, price ... 4 Bullocks, price ... 2 Mestons, at ... For erecting a shed ...	180 0 0 80 0 0 7 0 0 each per 70 0 0 mensem.	
17	Bihari ...	Garbage and street-sweepings were removed in carts and thrown in ditches for the purpose of filling them up.	1 Buffaloe ... 4 Peons ... 3 Cart drivers ... 80 Sweepers ... Feed and keep of cattle ... Cost of plant ...	2,801 14 10 506 0 0 53 12 0	} Part VI is not in force.
18	Borhampore ...	The main roads and streets and lanes were swept and cleaned every day. The garbage and sweepings utilized in filling up holes and pits. The drains were regularly cleaned, and corpses of paupers and carcasses of animals were removed and burnt or buried at the cost of the municipality.	1 Overseer ... 1 Mohurrir ... 6 Sirkars ... 4 Jemadars ... 12 Bullocks ... 14 Carts ... 12 Wheelbarrows ... 3 Night-soil carts ... 15 Carters ... 17 Sweepers ... 11 Mestons ... 40 Drain coolies ... 11 Laitrine sweepers ... 4 Travelling coolies ... 3 Domes ... 2 Night-soil carters ...	7,108 7 1	

XXX

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle and, plant.	Cost.	REMARKS.
				Rs. & P.	
19	Retiah ... ..	.....	1 Head-mahter... .. 10 Mehlers 6 Carts 14 Bullocks 1 Bul-keeper	70 0 0 { per men- son.	} Part VI is in force.
20	Bhabuahi ... ..	.....	1 Carters, at Rs. 3 per man. 4 Sweepers, at Rs. 3 each per manem.	36 0 0 144 0 0 180 0 0	
21	Bhagulpore	The house and street-sweepings were utilized in filling up holes and gaps within the municipality, and in manuring the public garden. The slaughter-house garbage was also re- moved by the municipality and buried in a municipal night-soil trench- ing ground, and the slaughter- houses were cleaned by municipal meh- lers. Refuse water, collected in pri- vate vats, was not allowed to be thrown into the surface drains, but was re- moved by the municipal bullock carts at the expense of the owners. Those who did not contribute towards the cost of the carts and their mainte- nance made their own arrangements for the removal of dirty water.	2 Slaughter-house meh- lers, at Rs. 4 each. 22 Cartmen, at Rs. 4 each 22 Carts 22 Bullocks (cost of feeding).	96 0 0 1,300 0 0 1,318 0 0 2,814 0 0	} Part VI is in force.
22	Bhadransur ... ..	.....	1 Amin 1 Sircar 5 Carters 12 Oxen 1 Sweeper	20 0 0 8 0 0 7 0 0 each. 0 0 0 6 0 0	
23	Bishanpore ... ..	.....	1 Overseer 1 Jemadar 7 Sweepers 5 Mehlers 1 Bullock-keeper 4 Carts 8 Bullocks	1,014 0 0	
24	Bogra ... ..	.....	1 Inspector 1 Jemadar 6 Sweepers 2 Mehlers 1 Domes 1 Cartman 2 Carts 1 Bullock 5 Latvies	327 0 0	
25	Brahmunberia ... ..	.....	10 Mehlers 2 Carts 1 Pany 2 Bullocks	1,174 6 0	
26	Burdwan*	The streets were daily swept, and the sweepings were taken away in carts and used to fill up cowholes and tanks and pits within the town.	2 Overseers 1 Carpenter 1 Jemadar 4 Pans 40 Scavengers 4 Domes 3 Bul-keepers 27 Bulls, brooms and baskets. Purchase of rubbish carts. Cremation charges . 10 Carts Total	825 0 0 141 10 0 84 0 0 325 13 9 1,730 6 6 235 15 6 120 0 0 1,114 11 0 184 0 0 532 14 0 5,378 14 6	
27	Buxar ... ..	.....	17 Mehlers	914 6 11	Certain sections of Part VI are in force.
28	Chailassa	In the previous year there were only three conservancy carts and three sweepers employed for removal of garbage and street-sweepings, but from December 1902 the number of carts and sweepers was increased to five each. The sweepers go round each with a cart every morning, and cart off the rubbish placed in boxes by the residents on the streets in front of their respective abodes, and also the street-sweepings. This refuse is deposited in the jail garden, and dis- posed of there under the instructions of the Superintendent of the Jail, who is also the Civil Surgeon and a Municipal Commissioner. Part VI of Act III (R.C.) of 1864 is in force within the municipality.	2 Sweepers	7 0 0 { per manem	
29	Chandrakona ... ..	.....	16 Mehlers each at 4 Carters 1 Peon 4 Carts 6 Bullocks	3 8 0 { per manem 3 8 0 { per manem 6 0 0 1,264 8 11	} Part VI is not in force.
30	Chattira	The street-sweepings and garbage were daily removed and deposited in a place outside the town.	.....	.....

* In the Burdwan Division, Part VI of the Bengal Municipal Act is in force in the municipalities of Burdwan, Culna, Banoogunna, Seory, Bhudheswar, Howrah, Midnapore and Tunulok. Almost all the sections of the Part are in force in the towns of Moghly and Chinsurah, Serampore and Nodabati, and many of the sections in Bandelkha, Titabarahi, Balli and Bankoura. The above Part was introduced into Cutwa in October 1893, and since the close of the year some of the sections were extended to Ranjampore.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs. A. P.	
31	Chogdah ...	No regular conservancy arrangement, and no separate establishment entertained for the purpose.	.....	.....	Part VI is not in force.
32	Chittarong ...	.....	3 Jemadars, at Rs. 10 each per mensem... 30 0 0 29 Sweepers, male, 1st class, at Rs. 8 each per mensem... 232 0 0 18 Sweepers, male, 2nd class, at Rs. 7 per mensem... 126 0 0 7 Sweepers, male, 3rd class, at Rs. 6 each per mensem... 42 0 0 11 Sweepers, female, at Rs. 6 each per mensem... 66 0 0 2 Sweepers, boys, at Rs. 4 each per mensem... 8 0 0 10 Pairs of hired bullocks, at Rs. 16 each pair... 160 0 0 10 Carts... .. 3 Latrines... .. ----- 522 0 0	.....	Part VI is not in force here.
33	Chanduria ...	No permanent establishment entertained for conservancy. When required coolies are engaged.	.....	.....	Part VI is not in force.
34	Chupra ...	The town is swept during the cold season from 6 A.M. to 11 A.M. and from 2 P.M. till evening. During the hot season from 6 A.M. to 10 A.M. and from 3 P.M. till evening. The sweepings are for the most part used to fill up cul-de-sacs and pits in the town or sold to private persons.	1 Overseer ... at 80 0 0 2 Poonis 5 0 0 1 Poon 4 0 0 17 Carters 4 0 0 2 Head-sweepers ... 5 0 0 49 Sweepers 3 8 0 20 Mules 3 8 0 36 Bullocks - cost of feed 4 13 0 3 latrines full three months. 12 0 0	per mensem, each per mensem, per mensem, per mensem, each per mensem, per mensem.	Part VI is in force.
35	Colpang ...	The garbage and street-sweepings were thrown into holes on the outskirts of the town, and were absorbed to persons who wished to fill in trenches or pits	3 Scavenging carts... } 4 Bullocks } 4 Meters }	180 0 0	Part VI is in force.
36	Commiliah ...	Rubbish and general refuse swept and collected from the streets by the sweepers, as well as that deposited by the inhabitants of the Municipality on the sides of the public roads and bye-lanes, were carted daily and thrown away into low lands and ditches fixed by the municipality.	7 Sweepers, at Rs. 6 each... .. 42 0 0 2 Sweepers, at Rs. 6 each... .. 12 0 0 1 Jemadar, at Rs. 7... .. 7 0 0 6 Carts ----- 1,104 0 0	.....	Part VI is in force.
37	Coomerkhali ...	.....	2 Mehlers	8 0 0 each per mensem.	Part VI is not in force.
38	Cox's Bazar ...	.....	2 Sweepers ... ..	.....	Part VI is not in force here.
39	Culna ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up much-irregular tanks and pits within the town.	1 Overseer 1 Poon 4 Sweepers 4 Carts and bullocks... 2 Moor-dafaradars...	1,624 0 9	
40	Cuttack ...	The work of conservancy is at present carried out by means of wooden carts with a single bullock and two mehlers in charge of each. Formerly the main roads were swept daily between the hours of 6 and 11 A.M., and the lanes and bye-lanes were swept at intervals of not less than a week. The Chairman reports:—"During the year a conservancy scheme according to the division of wards system has been introduced, the conservancy establishment has been largely increased, and all main roads as well as the more frequented lanes and bye-lanes are cleaned daily between 6 and 10 A.M., and the other lanes and bye-lanes are cleaned every alternate day between 3 and 6 P.M." The conservancy arrangement, as far as regards the removal of surface refuse and garbage, and the sweeping of streets and lanes, were satisfactory. As regards the removal of garbage, the Chairman writes:—"Garbage is removed daily to a tramping ground by means of a wooden cart with bullocks, and two mehlers attached to the slaughter-house, and tramped." The street-sweepings were, during the year, utilized in filling up unwholesome ditches and hollows; cess-water and contents of urinals were removed by two men, carts with single bullock and a mehler in charge of each, and emptied at places set apart for the deposit of offensive matter.	1 Inspector 1 Sub-Inspector 3 Jemadars 26 Mehlers 3 Chowkidars 1 Trencher 1 Poon 3 Dry-earth carters... .. 24 Mohtrawes 6 Night-soil carters... .. 37 Bullocks 3 Ponies 36 Carts	9,37 9 7	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	REMARKS.
				Rs. A. P.	
41	Cutwa ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	1 Cart ... 1 Bullock ... 1 Wheel-barrow ... 1 Poon ... 10 Meters ... 1 Moordharash ... 1 Overseer ...	1,163 0 0	
42	Dacca* ...	The main roads and thoroughfares were swept every morning, and the other streets in the afternoon every other day, and bi-weekly or weekly, according to their requirements. The sweepings were utilized in filling up cesspools and the drains called "gor."	15 Sweepers ... 70 Coolies ... 40 Carts ... 40 Bullocks ...	37,224 0 0	
43	Dainhat ...	.....	1 Cart ... 1 Bull ... 4 Sweepers ...	406 0 0	
44	Darjeeling ...	In the Darjeeling Municipality street-sweeping and garbage were collected in boxes fixed in houses and all about the town and bazar, and were carried away in carts drawn by ponies to the upper stage of the wire tramway, and then conveyed over the wire to a shed down the hill side. The roads, drains, and the bazar were swept up once a day at least, but the most frequented roads twice.	1 Inspector ... 3 Sub-overseers ... 2 Janadars ... 75 Sweepers ... 59 Meters ... 12 Grass-cutters ... 12 Cartmen ... 27 Coolies ... 1 Tramway driver ... 9 Carts ... 12 Ponies ... 1 Wire tramway ... 30 Latrines ... 8 Urinals ...	25,340 0 0	
45	Daudnagar ...	The roads and drains are cleaned every morning.	8 Sweepers ... 1 Buffalo ... 3 Carts ... 3 Bullocks ...	37 0 0 { per man- seem.	Part VI is not in force.
46	Dohatta ...	No permanent establishment entertained for conservancy. When required coolies are engaged.	.....	.....	Part VI is not in force.
47	Dooghur ...	The garbage and street-sweepings were removed by means of conservancy carts to selected spots outside the town.	5 Conservancy carts ... 3 Bullocks ... 1 Pony ... 11 Meters ... Extra establishment ...	1,026 7 0 165 5 0 1,192 12 0	Part VI is in force.
48	Dinagopore ...	.....	2 Inspectors ... 1 Janadars ... 9 Sweepers ... 22 Meters ... 4 Cartmen ... 10 Coolies ... 17 Carts ... 17 Bullocks ... 6 Wheel-barrow ... 6 Latrines ...	4,946 0 0	
49	Doomraon ...	.....	11 Carts ... 11 Meters ... 1 Mito ...	1,100 4 6	Part VI is not in force.
50	Durbhunga ...	The residents of the town are required to place their house sweepings and rubbish early in the morning by the roadside, and the Municipal sweepers remove them by 9 A.M.	3 Overseers ... 3 Head-labourers ... 1 Carpenter ... 10 Sweepers ... 18 Boys ... 41 Bullocks ... 10 Carts ...	20 0 0 each 4 8 0 8 0 0 3 0 0 1 8 0	Part VI is in force.
51	English Bazar ...	The sweepings and rubbish from the streets were removed daily in scavenging carts, and utilized in filling up depressions in different parts of the town.	1 Buffalo ... 10 Meters ... 3 Carts ... 2 Wheel-barrow ... 4 Bullocks ... 3 Ponies ...	1,040 9 0	Part VI is in force.
52	Furzedpore ...	.....	1 Inspector ... 15 Meters ... 2 Coolies ... 2 Jallads ... 3 Carts ... 6 Bullocks ...	1,004 8 0	
53	Ghatal ...	.....	5 Sweepers ... 1 Overseer ...	814 0 0	
54	Goalundo ...	.....	6 Sweepers, at Rs. 6 and Rs. 7 per manseem.		

* In the Dacca Division the street-sweeping, garbage, &c., of the towns of Narasingpur, Furzedpore, Madaripore, Barisal, Porcespore, Nasirabad, Muktagesha, and Kaborang were like those of Dacca, utilized in filling up pits, holes, cesspools, trenches, blind drains, and low grounds; those of Furzedpore were also occasionally sold to private individuals to fill up pits, &c., in their compounds. Obnoxious accumulations, such as were inimical to health, were generally collected and burnt at convenient places. In Goalundo the sweepings, &c., were removed in the dry season in the river. The sweepings, &c., of Naichisti and Netrokona were thrown into the river. Those of Jalalabad were sometimes thrown into pits and holes, and sometimes into the tidal rivers. In Jamsalpur there is no public place for the disposal of garbage, &c., which were consequently disposed of by the people in their own compounds. In Sherepore they were disposed of in a place specially selected for the purpose.

Part VI of Act III (R.C.) of 1884 was in force only in the municipalities of Dacca, Narasingpur, Furzedpore, Goalundo, Madaripore, Barisal, Porcespore, Jalalabad, Nasirabad and Sherepore.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	REMARKS.
53	Gobardanga	There was no regular establishment employed for conservancy work. Extra coolies were engaged from time to time to do the work.	.....	Rs. A. P.	Part VI is not in force.
56	Gya	The sweepers begin their work daily at 5 A.M. and sweep the roads. The sweepings are used in filling up hollows and excavations, and sometimes also supplied to private individuals on payment. The drains are cleaned every day in the evening.	2 Overseers 10 Ward janadars 10 Peons 3 Lathrie peons 1 Bullock-shed chowkidar 115 Dippers 25 Lathrie muffers 25 Lathrie miteraisins 3 Fifth carters 31 Rubbish cartmen 2 Tremblers 45 Bullocks 31 Cows 1 Bahelman 5 M-hires 4 Bullocks—end of food Repairs to carts Cost of a latrine during the Sonopure fair.	50 0 0 each 10 0 0 per 4 0 0 men. 4 0 0 men. 5 0 0 per man. 3 8 0 4 0 0 each 4 0 0 per 4 0 0 mun. 4 0 0 4 0 0 80 0 0 240 0 0 182 8 0 8 0 0 29 7 6 519 15 8	Part VI is in force. Part VI is not in force
57	Hajipore	.....	1 European Overseer 1 Chaprasi 1 Hind-misther 20 Misthers each 11 Cows 23 Bullocks	35 0 0 5 0 0 per 4 0 0 mun. 3 8 0 3 8 0 519 15 8	Part VI is not in force
58	Hazaribagh	The garbage and street-sweepings were daily removed in carts and deposited in some extensive gravel pits outside the town, and were subsequently sold to the public as manure, the proceeds being credited to the Municipal Fund.	1 European Overseer 1 Chaprasi 1 Hind-misther 20 Misthers each 11 Cows 23 Bullocks	35 0 0 5 0 0 per 4 0 0 mun. 3 8 0 3 8 0 519 15 8	Certain sections of Part I are in force.
59	Hoghly and Chinsurah.	.....	11 Road sweepers at 11 Cartmen 24 Bulls 11 Wooden conservancy carts 4 Wheel-burrows Superintending Establishment.	0 0 0 each 6 0 0 per 5 0 0 mun.	
60	Howrah	.....	1 Inspector, 4 Overseers, 7 peons, and 1 sardar. Office Establishment. 1 Writer, 1 watch peon, and 1 launch clerk. Working Establishment. 120 Coolies, 3 bhisties, 2 dog-killing dogs, 3 burning ghur peons, 51 carters, and 45 wheel-burrowmen. Fuel and keep of bulks. Lightening gas lamps at burning chaki. Purchase of bulks. Tools and plant. Contingencies. Total	3,398 11 7 530 0 0 12,566 11 9 2,703 6 8 300 0 0 184 0 0 181 0 0 676 7 8 82,748 5 9	Annual cost.
61	Jamalpur in Myneebuch.	.....	.....	.....
62	Jamalpur in Munglur.	The street-sweepings were removed to a place outside the station. A Domo has been appointed for removing dead animals.	15 Sweepers at Rs. 4 each 10 Do. at Rs. 3 .. 1 Domo at Rs. .. 4 Bullocks at Rs. 6-10 for 12 months. 4 Bullocks at Rs. 6-10 for 6 months. 1 Bhistee at Rs. 6 .. 4 Cows	672 0 0 360 0 0 46 0 0 477 0 0 75 0 0 1,778 0 0	Part VI is in force.
63	Jamui	The garbage and street-sweepings were thrown into pits outside the town. There is no fixed place for the purpose.	1 Duffadar, at Rs. 7 a month. 7 Sweepers, at Rs. 3 a month.	84 0 0 252 0 0 336 0 0	Part VI is in force.
64	Jajpore	The garbage and street sweepings were daily removed, and ditches and hollows were filled with them.	1 Chaprasi 6 Misthers 3 Cows 3 Bullocks .....	.....	Part VI is not in force.
65	Johanabad	.....	3 Sweepers	203 0 0	
66	Jessore	The sweepings are removed in carts and deposited in hollows and covered over with a layer of earth. There is a slaughter-house, and the garbage is buried under ground.	8 Carters 6 Sweepers 4 Chowkidars 1 Bull-keeper	661 13 4	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	REMARKS.
67	Jhalokati ...	.....	2 Sweepers ...	Rs. A. P. 168 0 0	
68	Joy nagore ...	There were no proper arrangements made as yet for the removal of sewage. Extra coolies were employed for the purpose when needed.	.....	.....	Some of the sections of Part VI are in force.
69	Jurdiahpore ...	The roads were swept as often as possible.	1 Chaprasi, at Rs. 3 per mensem. 5 Sweepers, at Rs. 2 each.	36 0 0 100 0 0 136 0 0	} Part VI is not in force.
70	Julpore ...	.....	2 Jemadars 11 Sweepers 21 Melters 4 Cartmen 8 Carts 11 Bullocks 7 Latrines	..... ..... 2,500 0 0	
71	Jungipore ...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	10 Melters 2 Domes 1 Overseer 12 Bullocks 2 Carts 1 Peon 2 Carters 14 Sweepers 1 Jemadar 1 Surkar	768 0 0 48 0 0 1,342 0 0	Part VI is not in force.
72	Kandi ...	The main streets were regularly swept and the sweepings used in filling up unwholesome pits.	2 Carts 9 Coolies	577 3 0	Part VI is not in force.
73	Kendrapura ...	The garbage and street sweepings were daily removed, and ditches and hollows were filled with them.	6 Sweepers 3 Carts 3 Bullocks	376 14 8	Part VI is in force.
74	Khirpi ...	.....	1 Sweeper	.....	This man sweeps the roads and removes the paper dead.
75	Khulna ...	The sweepings were deposited in roadside excavations and other low places.	1 Melter 2 Sweepers	348 12 0	Part VI is not in force.
76	Kishoregungu ...	.....	2 Coolies	.....
77	Kotechandpore ...	The garbage and street sweepings were carried away and thrown into a dry khai.	2 Carts 2 Bullocks 2 Sweepers	274 9 8	Certain sections of Part VI are in force.
78	Kotrang ...	.....	1 Cart	80 0 0	
79	Krishnagar ...	The sweepings were used to fill up pits in the town.	1 Sub-overseer 4 Carters 8 Carts 2 Murdafarashes 4 Coolies 1 Rural-ground mull 2 Hoes 2 Fences 12 Bullocks	2,366 11 9	Part VI is in force.
80	Kurseong ...	.....	1 Inspector 6 Sweepers 6 Melters 6 Latrines	1,302 0 0	
81	Kushtia ...	.....	.....	.....	There were no regular conservancy arrangements here, nor was Part VI of the Municipal Act in force.
82	Lalbagh ...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	13 Bullocks 12 Wheel-barrow 5 Night-soil carts 1 Peon 20 Carters 22 Sweepers 36 Melters 6 Trampling coolies 6 Domes 57 Coolies 6 Sub-overseers 1 Engineer	11,008 15 8	Part VI is not in force.
83	Lakungo ...	.....	1 Bahelman 3 Melters 3 Bullocks—cost of feed Cost of plant. Repairing cattle shed	80 0 0 144 0 0 180 14 0 12 5 6 15 3 0 361 4 8	
84	Madaripore ...	.....	4 Melters	.....
85	Madhubani ...	Sweepings, which were not utilized in filling up hollows in the town, were sold to private individuals for manure.	3 Melters, at 3 Bullocks 7 Carts	5 0 0 each per mensem.	
86	Meherpore ...	The roads are mostly kutcha and are not swept.	.....	.....	Part VI is in force.
87	Midnapore ...	.....	1 Overseer 1 Assistant Overseer 1 Sanitary Inspector 1 Clerk 10 Cleaners 1 Bardar 2 Bullock-knappers 20 Coolies 16 Carts 9 Hand-barrow 19 Bullocks	Not given	The work of the establishment was supervised by six Ward Committees appointed under the provisions of the Municipal Act.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and pland.	Cost.	REMARKS.
				Rs. A. P.	
88	Moheshpore	The sweepings were removed to a distant part of the town to fill up holes.	1 Cart 1 Horse 1 Weaver	70 10 0	Certain parts of Part VI are in force.
89	Monahyr	The 18 carts were used for the removal of house-refuse and garbage deposited on roadways by the inhabitants of the town, as well as for street-sweeping, and 10 barrel carts for the removal of foul water from reservoirs. The street-sweepings were utilized in filling up unwholesome hollows, and the garbage and foul water were removed and disposed of in pits in the night-soil field set apart for the purpose.	3 Conservancy Inspectors 8 Janadars 42 Mchitars and domes 10 Reservoir domes 1 Blacksmith Food of 23 bullocks 12 Carts 10 Barrel carts	1,380 0 0 440 0 0 5,016 0 0 460 0 0 108 0 0 1,320 0 0	
				5,941 0 0	
90	Mothari	The sweepings were removed twice a day and utilized in filling up holes.	18 Sweepers 12 Bullocks 6 Carts	1,080 14 5	Part VI is not in force.
91	Mosfurpore	The roads were swept daily by boys with brooms made of green-poa plants tied in pieces of bamboo. The sweepings were used in filling up hollows.	20 Keranchi sweepers, at Rs. 4-4 each. 18 Boys, at Rs. 3 each 1 Janadar at Rs. 5 ... 20 Bullocks—cost of food, Rs. 4-3 each per mensem.	..... ..... ..... .....	} Part VI is in force.
92	Muktagesha	.....	.....	.....
93	Nahati	The sweepings were used in filling up foul tanks and hollows.	21 Coolies 3 Overseers 2 Mchitars	2,771 0 0	
94	Nalchitti	.....	3 Sweepers	214 8 0	
95	Narangunge	The roads and bye-lanes are swept daily between 5 and 7 A. M.	3 Carters 23 Sweepers 3 Doms 2 Chowkidars	1,764 0 0	
96	Natore	.....	1 Janadar 6 Sweepers 14 Mchitars 4 Carts 2 Bullocks 1 Pony 2 Ladrins	1,785 0 0	
97	Nasirabad	.....	.....	.....
98	Nutukona	.....	.....	.....
99	Noakhali	.....	4 Mchitars at Rs. 4 each per mensem 2 Bullocks 2 Carts	16 0 0	} Certain sections of Part VI have been extended to this Municipality.
100	North Barrackpore.	The sweepings were used in filling up foul tanks and hollows.	3 Overseers 2 Carts 3 Bullocks 20 Coolies 3 Sirdars	3,101 0 0	
101	North Dum-Dum	There were no proper arrangements made as yet for the removal of garbage. Kater coolies were employed for the purpose when needed.	.....	.....	Some of the sections of Part VI are in force.
102	Nuddes	The sweepings were used to fill up unwholesome pits and tanks within the municipality.	2 Carts	26 8 0	Some of the provisions of Part VI are in force.
103	Old Maldah	The garbage and street-sweepings were removed by means of baskets and 1 scavenging cart, and were utilized in filling up unhealthy holes in the town.	1 Duffadar on Rs. 6 a month. 3 Sweepers on Rs. 5 each a month 1 Sweeper on Rs. 4 a month. 1 Conservancy cart Food of a pony	72 0 0 180 0 0 48 0 0 48 0 0 348 0 0	} Certain sections of Part VI are in force.
104	Patna	The main streets were swept every morning and the bye-lanes twice a week. The street-sweepings were used in filling up offensive ditches.	11 Janadars 33 Poms 33 Cart drivers 33 Sweepers	27,407 0 0	
105	Perospore	.....	3 Sweepers	254 0 0	
106	Poorce	The sweepings and garbage were carried away in carts to a sandy waste far from the town, and there they were spread. Some of the sweepings were utilized in filling up gaps and low lands.	1 Overseer 6 Janadars 1 Special Janadar 1 Poon 20 Sweepers 27 Bullocks 3 Bullocks 30 Sweepers 30 Carts	7,368 0 0	} Part VI is in force.
107	Pubna	.....	2 Janadars 10 Sweepers 19 Mchitars 1 Domo 1 Grass-cutter 5 Carts 4 Bullocks 1 Ladrine	2,747 0 0	

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	Remarks.
108	Furulia	The municipality has nine hired carts to carry away the street-sweepings and other refuse to places specially set apart at some distance from the inhabited parts of the town. At daybreak the conservancy carts, sweepers and molters go round the town to sweep the streets and to take away the rubbish, the sweepings, and other offensive matter. Their work is superintended by an overseer assisted by a peon. The whole conservancy establishment cost Rs. 1,771-0-11 during the year under report. Part VI of Act III (B.O.) is in force here.		Rs. A. P.	
109	Purneah	The street-sweepings were removed in carts to selected sites.	10 Sweepers ... 5 Cartmen ... Fod of 5 bullocks ... One-third pay of the road cartmen ... Carts and harness ... Contingencies ...	615 5 9 294 0 0 120 0 0 201 7 6 23 8 0 10 10 3	Part VI is in force.
				1,567 15 6	
110	Bajpore	The street sweepings and garbage were used in filling up foul tanks and hollows.	18 Coolies ... 1 Overseer ...	1,315 0 0	Part VI has been recommended for extension.
111	Ramjibanspore	.....	2 Sweepers ... at	6 0 0 per man- month.	
112	Rampore Beauloh*	.....	1 Inspector ... 1 Jemadar ... 11 Sweepers ... 20 Molters ... 7 Cartmen ... 7 Carts ... 7 Bullocks ... 5 Latrines ...	4,802 0 0	
113	Ranaghat	The main roads were regularly swept, and the sweepings removed in municipal carts to fill up holes, &c.	1 Overseer ... 4 Sweepers ... 4 Peons ...	758 0 0	Part VI is in force.
114	Raneegunge	The street sweepings were removed by a contractor who was paid at the rate of Rs. 45 per man-month. Two pieces of land were obtained by the municipality for the deposit of sweepings and refuse.			
115	Ranchi	The sweepings were cleared away every day and thrown into pits outside the town.	33 Sweepers ... 12 Carts ...	3,294 5 5	Part VI is not in force.
116	Ravilgunge	.....	1 Overseer ... 10 Sweepers ... 4 Carts ... 4 Cartmen ... 2 Peons ... 1 Peon ... 1 Grass-cutter ...	1,637 0 0	Part VI is in force.
117	Rosemah	There were two carts to remove the sweepings of the streets and lanes. They went round morning and evening to collect the sweepings placed by the residents on the roadsides, and to take them to the pits fixed for the purpose.	1 Jemadar ... 2 Peons ... 5 Molters ... Fod of two bullocks ... 1 Horse ... Hire of bullocks ...	120 0 0 120 0 0 180 0 0 90 0 0 12 0 0 12 0 0	Part VI is not in force.
				540 0 0	
118	Rungpore	.....	1 Overseer ... 14 Sweepers ... 7 Molters ... 5 Carts ... 6 Bullocks ... 4 Latrines ...	1,803 0 0	
119	Sahabgunge	The earthen and street-sweepings were used in filling up of old excavations.	3 Scavenging carts ... 1 Banias rubbish cart ... 6 Bullocks ... 11 Sweepers, at Rs. 5 each ... 1 Jemadar, at Rs. 7 ... 11 Coolies, at Rs. 5 each ... 1 Sirdar, at Rs. 7 ...	24 0 0 600 0 0 84 0 0 860 0 0 51 0 0	Part VI is in force.
			Total	1,514 0 0	
120	Santipore	The sweepings were used to fill up pits in the town.	1 Peon ... 10 Cartmen ... 10 Bullocks ... 10 Carts ... 7 Coolies ...	500 0 0	Part VI is not in force.
121	Sassaram	The town is cleaned every day by sweepers who make three rounds a day. The sweepings are removed in carts to a site outside the town, where they are sold to gaderis, who buy them to burn bricks with.	36 Sweepers ... 13 Cartmen ... 12 Bullocks ... 21 Carts ...	2,077 0 0	Part VI is not in force.

* In the Rajshahy Division in the municipalities of Rampore Beauloh, Dinagpore, Nattore, Pubna, Bogra, Sherpore, and Rungpore, the main roads and streets were swept daily, and the garbage and street-sweepings were removed by carts and thrown into ditches and holes in or outside the municipalities. In Raneegunge the streets of the villages on the eastern bank of the Dinalandah after were swept twice in a week, and the streets of the towns were swept every morning. The garbage and the street-sweepings were removed daily by a cart and thrown into excavations with a view to fill them up. In Jaidulcer the principal roads, streets, and drains were swept daily, but the lanes three times a week. The sweepings on being collected in heaps were carried away to a distance over a mile and trenched. In the dry season they were utilised in filling by holes and excavations in the town. No cattle and carts were used in Kursum. The garbage and street-sweepings were removed by sweepers employed on the roads, and were thrown at a distance from the inhabited parts of the town.

Part VI of the Act is in force in the municipalities of Darjeeling, Rampore Beauloh, Dinagpore, Nattore, Pubna, Bogra, Rungpore, and Jaidulcer only.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
128	Balkhira ...	There was no special arrangement for conservancy. A cart was purchased, but not used for want of funds. The streets were daily swept by a mchiter, and the sweepings deposited in the khal, and pits, and hollows.	.....	Rs. A. P.	Part VI is not in force.
129	Seraungungo ...	.....	1 Jemadar 4 Sweepers 2 Mchiters 2 Dhomes 2 Carts 2 Ponies 5 Latrines	2,033 0 0	
134	Serampore ...	.....	1 Overseer, including travelling allow- ance at the rate of Rs. 15 per month ad 4 Amias 8 Cartons 1 Carpenter 1 Blacksmith 40 Coolies 4 Dhomes 3 Mchiters Feed and keep of 5 bullocks.	85 0 0 15 0 0 each. 7 0 0 20 0 0 11 0 0 7 0 0 22 0 0 32 0 0 40 0 0	
135	Sewan ...	.....	1 Head sweeper 10 Sweepers 2 Dhomes	.....
136	Sherepore in Bogra ...	.....	1 Jemadar 6 Sweepers 2 Mchiters 1 Thika dome 1 Cart 1 Bullock 2 Hand-barrows 11 Latrines	547 0 0	
137	Sherepore in My- mansingh.	.....	.....	.....
138	Shanarhi ...	.....	2 Mchiters, at Rs. 3 each per mensem. 2 Carts	.....	Part VI is not in force.
139	Sonamukhi ...	The sweepings were removed in carts outside municipal limits, and were either thrown into the fields or used in filling up excavations.	11 Mchiters 3 Bullocks 3 Carts 3 Wheel-barrows	940 0 0	
139	Soory ...	.....	1 Overseer 1 Peon 14 Sweepers 1 Bullock-keeper 5 Carts 5 Cartmen 8 Bullocks	1,400 0 0	
131	South Burrack- pore.	The sweepings were used in filling up foul tanks and hollows.	2 Carts 2 Bullocks 18 Coolies 3 Overseers	3,351 0 0	Some of the sections of Part VI are in force.
132	South Dum-Dum...	There were no proper arrangements made as yet for the removal of garbage. Extra coolies were employed for the purpose when needed.	.....	.....	Some of the sections of Part VI are in force.
133	South Suburban ...	The street sweepings and garbage were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 19 Coolies 3 Rickshas 1 Overseer	3,467 0 0	Portions of Part VI are in force.
134	Suburban Muni- cipality.	The work of cleaning the streets and of removing rubbish was done by contract. This contract was first entered into in 1861 for five years, at Rs. 35,000 per annum. It was renewed in 1880-87 upon the former terms, determinable after four months' notice on either side. In addition to the work thus done under contract, the Commissioners maintained a number of carts for special conservancy work in (town) houses and other crowded localities. The Commissioners also entertained the scavenging establishment shown in next column for road and conservancy work.	2 A.C. Engineers ... at 2 Peons 2 First grade Over- seers 2 Second grade Over- seers 2 Third grade Over- seers 3 First grade Buffa- dars 3 Second grade Buffadars 6 Buffadars 18 Peons 340 Coolies	300 0 0 7 0 0 100 0 0 80 0 0 80 0 0 15 0 0 12 0 0 12 0 0 7 0 0 5 0 0	Each per mensem. Part VI is in force.
135	Taki ...	There were no special arrangements made for the conservancy of the town.	.....	.....	Part VI is not in force.
136	Tikari ...	.....	3 Carts 8 Hand-barrows 16 Sweepers	1,420 8 1	Part VI is not in force.
137	Tumlook ...	.....	2 Carts 3 Bullocks 1 Hand-barrow 1 Overseer 4 Mchiters	Not given.	
138	Utterpara ...	.....	2 Carts 1 Sweeper Feed and keep of 2 bullocks. 2 Cartmen	7 0 0 0 0 0 5 0 0 each.	

APPENDIX L

Statement of Dispensaries maintained by Municipalities in Bengal during the year 1886-87.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1886-87.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
1. Arrah ...	Arrah ...	24,780		Rs. 3,446	Rs. 3,446	It possesses Government promissory notes to the value of Rs. 7,500.
2. Baduria ...	Baduria ...	850		600	600	
3. Balinhati ...	Balinhati ...	8,551		600	600	
4. Balasore ...	Two dispensaries ...	7,400		600	600	The Pilgrim Hospital in Balasore possesses an endowment from the Cuttack Annapurna Fund.
5. Ball ...	Beams' Charitable Dispensary, Bankura ...	5,020		430	430	
6. Bankura ...	Bankura ...	5,020		1,738	1,738	Maintained entirely from Municipal Funds.
7. Baranet ...	1 Dispensary ...	3,955		865	865	The dispensary possesses a Government promissory note of Rs. 1,000.
8. Barh ...	Barh ...	322	4,958	1,840	1,840	Maintained wholly by the Municipality.
9. Barrupore ...	Barrupore ...	4,223		713	713	
10. Barisal ...	Barisal ...	7,719		5,980	5,980	
11. Basirhat ...	Basirhat ...	1,320		381	381	
12. Basirpur ...	Basirpur ...	1,319		420	420	
13. Bevnagar ...	Bevnagar ...	1,353		707	707	
14. Behar ...	Behar ...	225	6,486	1,200	1,200	Maintained partly by the Municipality and partly by private subscriptions.
15. Berhampore ...	Berhampore ...	458	8,567	2,500	2,500	The dispensary possesses an invested capital of Rs. 40,000.
16. Bettiah ...	Bettiah ...	4,370	12,311	6,000	6,000	
17. Bhadush ...	Bhadush ...	4,320		5,401	5,401	
18. Bhagulpore ...	Bhagulpore ...	2,578		846	846	
19. Bhuddreswar ...	Bhuddreswar ...	5,053		830	830	
20. Bishenpore ...	Bishenpore ...	6,033		1,470	1,470	Maintained entirely from Municipal Funds.
21. Bogra ...	Bogra ...	1,094	6,034	4,617	4,617	The dispensary has a deposit of Rs. 3,000 in Government securities with the Comptroller-General.
22. Brahmunberiah ...	Brahmunberiah ...	733	6,034	4,617	4,617	
23. Burdwan ...	Burdwan ...	4,254		1,900	1,900	A sum of Rs. 3,857 was met from the Municipal Fund. The dispensary possesses an endowed fund of Rs. 18,000 invested in Government securities, which are held in safe custody by the Comptroller-General.
24. Buxar ...	Buxar ...	2,175		815	815	
25. Chabassa ...	Chabassa ...			80	80	The Municipality took charge of the dispensary on the 1st January 1886, and has maintained it with the aid of private subscriptions from that date. The amount of subscriptions realised during the year was Rs. 230. It has invested Rs. 2,000 in Government promissory notes, 4 per cent.
26. Chandaria ...	Chandaria ...	408		407	407	
27. Chattri ...	Chattri ...	2,053		1,010	1,010	
28. Chitragong ...	Chitragong Hospital ...	300	6,028	3,720	3,720	
29. Chunderkoma ...	Chunderkoma ...	4,053		800	800	
30. Chuprah ...	Chuprah ...	18,177		6,020	6,020	The dispensary has an invested capital of Rs. 17,700 allotted to it from the endowment fund of the late Shah Buzwan Ial Bahadur.
31. Colgaon ...	Colgaon ...	2,068		583	583	
32. Comuliah ...	Comuliah ...	180	6,618	2,053	2,053	
33. Coochberia ...	Coochberia ...	1,310		409	409	
34. Cox's Bazar ...	Cox's Bazar ...	8,980				Government subscribes Rs. 40 a month; besides this it has local and municipal subscriptions.
35. Cuttack ...	Cuttack ...	13,397		1,270	1,270	
36. Cutwa ...	Cutwa ...	70	28 daily average.	1,560	1,560	* This sum includes Rs. 500 expended towards the construction of the dispensary building. The Government promissory note of Rs. 600 belonging to the dispensary was disposed of for the purpose.
37. Dacca ...	Midland Hospital and the dispensaries attached to it.	36,072		17,810	17,810	
38. Dacca ...	Dacca ...	171		56	56	Temporary institution.
39. Dargah ...	Dargah ...	4,925		2,748	2,748	
40. Daulatpur ...	Daulatpur ...	2,771		706	706	
41. Deogarh ...	Deogarh ...	213		1,093	1,093	
42. Dinapore ...	Dinapore ...	8,015		2,010	2,010	
43. Durban ...	Durban ...	647	28 daily average	1,560	1,560	It possesses no endowments.
44. English Bazar ...	English Bazar ...	4,948		1,289	1,289	
45. Furrupore ...	Furrupore ...	23	9,587	1,049	1,049	
46. Ghatal ...	Ghatal ...	121		815	815	The dispensary receives a monthly contribution of Rs. 10 from the Midnapore District Board.
47. Goalundo ...	Goalundo ...	318	8,345	5,378	5,378	
48. Gaya ...	Gaya ...	127	6,083	1,301	1,301	
49. Haldia ...	Haldia ...	127	4,563	1,760	1,760	
50. Hazaribagh ...	Hazaribagh ...			4,600	4,600	
51. Howrah ...	Howrah General Hospital.					This amount represents the yearly contribution to hospital by the Municipality.
52. Jamalpur in Mymensingh ...	Jamalpur ...	813		404	404	
53. Jalpur ...	Jalpur ...	48		416	416	
54. Jhalma ...	Jhalma ...	5	2,455	477	477	
55. Jessore ...	Jessore ...	6,902		5,433	5,433	
56. Jharkhand ...	Jharkhand ...	6,945		1,823	1,823	
57. Jharkhand ...	Jharkhand ...	6,146		1,580	1,580	
58. Jharkhand ...	Jharkhand ...	4,103		1,966	1,966	It received subscriptions amounting to Rs. 263, and has a promissory note for Rs. 500. The deposits in the Savings Bank also amount to Rs. 754.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1880-87.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
82. Kandi ...	Kandi ...	6,929		.....	2,430	It has no endowments. The private subscriptions amounted to Rs. 75 a month.
83. Kendraparah ...	Kendraparah ...	2,304		.....	1,038	
84. Khulna ...	Khulna ...	1,060		.....	286	The Rydabad estate contributes Rs. 13 per annum to the dispensary.
85. Kishoregunge ...	Kishoregunge ...	2,123		.....	885	
86. Khiprai ...	Khiprai ...	.....	3,508	.....	604	
87. Kotechandpore ...	Kotechandpore ...	2,198		.....	687	
88. Krishnagur ...	Krishnagur ...	274	6,940	.....	2,712	The dispensary possesses no endowments.
89. Kurseong ...	Kurseong ...	1,304		.....	847	A sum of Rs. 115 was raised by the Civil Medical Officer, Kurseong, as subscription from the neighbouring tea-planters.
90. Kuthia ...	Kuthia ...	1,000		.....	487	
91. Lalbagh ...	1. City Moorshedabad Hospital.	316	11,360	.....	2,974	It has a fund of Rs. 4,500 invested in Government securities, and received subscriptions amounting to Rs. 653.
92. Madhubani ...	2. Joergene Hospital Madhubani ...	231	4,944	.....	2,226	The dispensary has invested Rs. 3,000 in Government promissory notes.
93. Mohorepore ...	Mohorepore ...	531	11,863	.....	4,384	The dispensary possesses certain endowments.
94. Mithunpore ...	Mithunpore ...	453	8,080	1,491	6,382	
95. Monghyr ...	Monghyr ...	.....	15,583	.....	5,040	
96. Moulvibazar ...	Moulvibazar ...	130	16,179	.....	610	
97. Muzaffarpore ...	Muzaffarpore ...	.....	3,503	.....	1,330	
98. Nalhati ...	Nalhati ...	.....	4,063	.....	1,008	
99. Narainpore ...	Narainpore ...	.....	4,468	.....	109	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Purnima Nath Ray of Dighaulia for the maintenance of this dispensary and the English school at Dighaulia.
100. Narsimhabad ...	Narsimhabad ...	4,801		.....	5,381	
101. Nonkhal ...	Nonkhal ...	91	2,438	.....	1,134	In addition to this Rs. 132 had been expended for the thorough repair of the dispensary building. The dispensary has no endowments.
102. North Baruckpore ...	North Baruckpore ...	1,005		.....	507	
103. Old Malda ...	Old Malda ...	4,637		.....	672	
104. Patna ...	Patna ...	26,073		.....	11,700	Maintained wholly by the Municipality.
105. Patna ...	Patna ...	3,525		.....	320	
106. Patna ...	Patna ...	3,344		.....	2,127	
107. Patna ...	Patna ...	8,050		.....	1,423	
108. Patna ...	Patna ...	270	7,841	.....	1,938	The sum of Rs. 425 was received as private subscriptions, and the rest paid by the Municipality.
109. Patna ...	Patna ...	.....	.....	.....	1,320	
110. Patna ...	Patna ...	.....	.....	.....	810	The dispensary possesses no endowments.
111. Patna ...	Patna ...	.....	.....	.....	578	
112. Patna ...	Patna ...	17,277		.....	2,132	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Purnima Nath Ray of Dighaulia for the maintenance of this dispensary and the English school at Dighaulia.
113. Patna ...	Patna ...	.....	.....	.....	508	The dispensary possesses no endowments.
114. Patna ...	Patna ...	221	3,308	.....	1,439	
115. Patna ...	Patna ...	1,132		.....	1,237	This institution is maintained partly by the Municipality and partly by private subscriptions, which amounted to Rs. 217 during the year.
116. Patna ...	Patna ...	.....	.....	.....	1,412	
117. Patna ...	Patna ...	.....	.....	.....	640	
118. Patna ...	Patna ...	.....	.....	.....	2,900	The Dhab Dispensary has Government securities of the nominal value of Rs. 16,500.
119. Patna ...	Patna ...	18,334		.....	119	
120. Patna ...	Patna ...	.....	.....	.....	729	The dispensary possesses no endowments.
121. Patna ...	Patna ...	16		.....	2,138	
122. Patna ...	Patna ...	1,468		.....	908	
123. Patna ...	Patna ...	4,423		.....	2,371	The dispensary has a monthly subscription of Rs. 50 paid by the local community.
124. Patna ...	Patna ...	1,774		.....	.....
125. Patna ...	Patna ...	9,615		.....	.....
126. Patna ...	Patna ...	.....	.....	.....	1,805	
127. Patna ...	Patna ...	4,777		.....	274	
128. Patna ...	Patna ...	2,315		.....	701	
129. Patna ...	Patna ...	438		.....	727	
130. Patna ...	Patna ...	1,642		.....	.....
131. Patna ...	Patna ...	3,361		.....	.....
132. Patna ...	Patna ...	194	9,793	90	1,333	The dispensary possesses an endowment of Rs. 2,000.
133. Patna ...	Patna ...	.....	.....	.....	1,576	
134. Patna ...	Patna ...	.....	.....	.....	553	
135. Patna ...	Patna ...	.....	.....	.....	530	
136. Patna ...	Patna ...	.....	.....	.....	1,519	The dispensary possesses no endowments.
137. Patna ...	Patna ...	.....	.....	.....	4,236	The Municipality contributes Rs. 1,600 per annum towards the support of the hospital.
138. Patna ...	Patna ...	.....	.....	.....	2,183	The Municipality contributes Rs. 1,200 per annum for the support of the dispensary.
139. Patna ...	Patna ...	.....	.....	.....	.....	It receives a grant of Rs. 350 per annum from the Suburban Municipality.
140. Patna ...	Patna ...	.....	.....	.....	.....	There is no Municipal Charitable Dispensary. The Municipality contributes Rs. 180 to the local dispensary.
141. Patna ...	Patna ...	46	5,409	.....	1,078	
142. Patna ...	Patna ...	246	2,143	1,970	1,538	The Municipal Commissioners contributed Rs. 68 and Rs. 90 respectively for the repair of the dispensary building and for the disposal of dead bodies.

APPENDIX M.

Statement showing the number of schools in each Municipality, the average attendance* at each of them, and the Municipal contribution paid during the year 1886-87.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs. A. P.	
1	Arrah	40	Not shown	627 0 0	5 for boys, 3 for girls, 10 pathshala. Of these 10 receive municipal grant.
2	Barhoria	18	654	43 0 0 per men- sem.	
3	Baidabati	4	173	405 0 0	
4	Balaore	46	1,569	405 0 0	
5	Bah	6	201	1,201 0 0	
6	Bankora	31	1,371	646 0 0	
7	Bansbaria	8	Not stated	1,700 0 0	7 for boys, 2 for girls, and 1 pathshala.
8	Bareilly	11	870	600 0 0	6 schools for boys and 3 for girls.
9	Barrack	8	Not furnished.		
10	Barh	10	Not shown	848 0 0	
11	Barriepore	4	220	640 0 0	3 for boys and 1 for girls; 3 only receive aid.
12	Barisal	5	951	875 0 0	
13	Basirhat	17	822	1,985 0 0	Of these 9 are schools and 8 pathshalas; 7 receive municipal grant.
14	Bazidpur	5	138	88 0 0	1 middle class school, 1 girls' school, and 1 pathshala. The figures in the last two columns are for middle class schools.
15	Birangur	3	103	250 0 0	
16	Bohar	2	Not shown	1,020 0 0	
17	Berhampore	12	Not furnished.	1,650 10 0	Besides one technical school was established in January 1885, the average attendance in which was 20. It was entirely supported by the Municipality.
18	Bettiah	79	Not shown	300 0 0	
19	Bhabua	4	Not shown	250 0 0	
20	Bhagulpore	101	2,440	834 0 0	
21	Bhuddowar	2	190	55 0 0 per men- sem.	
22	Bishnupore	38	940	690 0 0	
23	Bogra	4	413	544 0 0	
24	Brahmunbariah	6	314	23 0 0 per men- sem.	
25	Burdwan	8	1,084	2,127 0 0	The zillah school in Bankura and the Houghly College have not been shown in the statement. The following institutions have been included among the schools entered in the statement. The amount of contribution received by them is noted against each—
					<p>Municipality. School. Annual contribution, Rs.</p> <p>Bankura... { 1 Music school ... } 24 { 1 Technical school ... } { 1 Night-school ... } { 1 Tol ... } Bishnupore { 1 Industrial school ... } 70 { 1 Tol ... } 48 each. Bogra... { 1 Tol ... } 120 Baidabati... { 1 Night-school ... } 24 Jali ... { 1 Tol ... } 40 Midnapore { 1 Night-school ... } 33 { 1 Technical school ... } Rangpur... { 1 Tol ... } 24</p>
26	Buxar	16	Not shown	385 0 0	Three to 2 schools for boys.
27	Calyeas	28	50 0 0	35 0 0	Only the Municipal school is supported by the Municipality here. It also contributes Rs. 12 and Rs. 5 towards the support of a Hindu girls' school and a Sanskrit school.
28	Chandura	2	70	45 0 0	1 middle school, 1 upper primary school. The latter only receives a grant.
29	Chatur	1	64	30 0 0 per men- sem.	
30	Chittagong	12	1,543	.....
31	Chodah	3	89	13 0 0	
32	Chondokona	16	511	60 0 0 per men- sem.	
33	Chupra	73	Not shown	1,182 14 10	
34	Colong	4	79	240 0 0	
35	Cornwall	6	.....		This Municipality does not contribute anything towards education.
36	Coomerally	3	254	417 11 9	2 for boys, 2 for girls, and 1 pathshala.
37	Cox's Bazar	3	144	30 0 0 per men- sem.	
38	Culina	15	526	300 0 0	Besides the contribution of Rs. 30 a month towards the maintenance of a vernacular school, the Municipal commissioners of Culina paid Rs. 5 per man- sem. for the support of a public library.
39	Cuttack	13	411	1,037 10 8	
40	Cutwa	4	275	60 0 0 per men- sem.	
41	Dacca*	606	10,419	7,091 0 0	
42	Dahilhat	6	235	23 0 0 per men- sem.	
43	Darjeeling	11	905	606 0 0	
44	Daulimour	7	Not shown		
45	Dubbaita	3	149	204 0 0	2 for boys and 1 pathshala.
46	Doocher	7	161	246 0 0	
47	Durgapore	6	347	670 0 0	
48	Dumraon	23	Not shown	140 0 0	
49	Duithunge	6	Not shown	868 12 0	

* In the Dacca Division during the year under report a sum of Rs. 600 was contributed by the Dacca Municipality towards the maintenance of the local model school. The three schools in the Municipality of Narayngunge received a monthly subsidies of Rs. 110 from the Municipal Fund. In Purrepore a contribution of Rs. 8 a month was paid to the local vernacular school, and in Goshom the Municipality contributed Rs. 25 and Rs. 5 respectively a month to the English and the girls' school. The vernacular school is said to be under the management of the Municipality. In Baidabati the total contribution by the Municipality amounted to Rs. 445.

Of the five schools at Barisal, only 3, viz. the middle class vernacular school, the pathshala, and the girls' school, get a monthly grant of Rs. 5, Rs. 3, and Rs. 4 respectively from the Municipal Fund. The Municipality of Nalchit paid Rs. 302 during the year for the maintenance of the middle class English school there. The Anglo-vernacular, now called Victoria Jubilee School, in Nalchit, received Rs. 420 from the Municipal Fund for its maintenance during the year. 16 paise 20 per man-
sem. are paid from the Dacca Municipal Fund towards the maintenance of the higher class English school there.

At Narairhat Rs. 50, Rs. 8, and Rs. 4 per man-
sem. were paid from the Municipal Fund towards the maintenance respectively of the Harding Vernacular School, Alexander Vernacular Girls' school, and Eaton Ben pathshala, and at Muktagesh Rs. 20 per man-
sem. to the local middle class English school. The higher class English School at Jamalpore received a contribution of Rs. 75 a month from the Municipality, and the girls' school and Harding pathshala Rs. 5 and Rs. 3 per man-
sem. In Baidabati the Municipality contributed Rs. 4 a month to the middle class Anglo-vernacular school and Rs. 3 to the All India pathshala. The Shergood Municipal contributed nothing during the year. The Kishoreganj Municipality paid a monthly subscription of Rs. 87 to the higher class out-purse school, Rs. 3 to each of the pathshala at Khutiar char, Nagua, and Barua, Rs. 1 to each of the Jhali and Boyla pathshala, and Rs. 5 and Rs. 3 to the Kishoreganj and Nagua girls' schools respectively.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs. A. P.	
80	English Bazar ...	3	346	1,185 0 0	
81	Furzedpore ...	6	894	464 0 0	
82	Ghatol ...	17	425	80 0 0 per month.	
83	Golindoo ...	3	246	190 0 0	
84	Gowdang ...	31	440	417 0 0	
85	Gya ...	3	Not shown	2,708 0 0	2 for boys, 1 for girls, and 8 patahalas. Of these receive municipal aid.
86	Hajepore ...	10	Not shown	129 0 0	
87	Hazretbagh ...	6	482	374 0 0	
88	Hinghly and Chinah- nah ...	80	2,020	850 0 0	
89	Howrah ...	38	Not shown	1,925 0 0	
90	Jamnapore in Mymen- sing ...	6	246	119 0 0	
91	Jamnapore in Monghyr ...	10	565	...	
92	Jamui ...	8	812	...	
93	Jalpaore ...	2	87	600 0 0	
94	Johannabad ...	2	Not shown	31 0 0 per month.	
95	Jessore ...	5	91	192 0 0	2 for boys, 1 for girls, and 2 patahalas. Of these 4 receive grant.
96	Jhallokati ...	1	78	43 0 0	
97	Jyansour ...	6	460	540 0 0	3 for boys and 3 for girls.
98	Jurdishpore ...	4	Not shown	...	
99	Julpigore ...	4	256	...	
100	Juniapore ...	0	397	1,170 0 0	
101	Kandi ...	13	860	752 13 0	
102	Kendraparah ...	44	105	540 0 0	
103	Khirpai ...	2	Not shown	25 0 0 per month.	
104	Khodina ...	5	285	120 0 0	
105	Kishorepur ...	11	400	...	
106	Kotechandpore ...	4	137	57 1 0	
107	Kotrang ...	2	165	300 0 0	
108	Krishnagar ...	28	1,200	...	18 for boys, 10 for girls, 1 non-receive any grant.
109	Kurwong ...	3	136	...	
110	Kushtia ...	3	219	370 0 0	
111	Lalbahar ...	33	708	1,816 8 8	3 for boys, 1 for girls.
112	Lalgunge ...	6	Not shown	144 0 0	There is one technical school here.
113	Madarapore ...	12	260	864 0 0	
114	Madhubani ...	6	Not shown	227 4 1	
115	Maheshpore ...	1	111	500 0 0	1 for boys, 1 for girls, and 2 patahalas
116	Maidpore ...	21	1,533	1,540 0 0	One of the girls' schools in Maidpore, named the Jharia Girls' School, was, during the year under report, solely maintained by the Municipal Commission at a cost of Rs. 306. It is located in a building constructed by the Rajah of Moinsul for the purpose.
117	Maheshpore ...	3	137	300 0 0	1 for boys, 1 for girls, and 1 night-school.
118	Maheshpore ...	38	1,512	2,918 0 0	
119	Mohitpur ...	11	Not shown	150 0 0	
120	Mondirpore ...	30	Not shown	476 4 4	
121	Muktagacha ...	1	...	90 0 0	
122	Nabha ...	12	847	435 0 0	8 for boys and 4 for girls.
123	Nalchiti ...	3	43	36 0 0	
124	Narainpore ...	3	...	255 0 0	
125	Nasir ...	3	170	3,252 0 0	
126	Nasirabad ...	4	363	303 0 0	
127	Nefrukamah ...	1	138	191 0 0	
128	Noukhan ...	0	875	80 0 0	
129	North Barrackpore ...	20	666	847 0 0	8 for boys, 3 for girls, and 9 patahalas, of which 10 only receive municipal grant.
130	North Dum-Dum ...	2	107	684 0 0	One high school and the other middle class school
131	Nudia ...	19	456	492 0 0	2 for boys, 2 for girls, 3 patahalas, and 12 Sanskrit tola; 2 of them receive grant.
132	Old Malah ...	5	119	333 0 0	
133	Panna ...	20	Not shown	1,352 0 0	
134	Purandarpore ...	23	797	202 0 0	
135	Pures ...	63	922	438 0 0	
136	Purna ...	7	250	902 0 0	The Municipality paid a sum of Rs. 250 towards the construction of a house for a female school.
137	Purulia ...	5	421	190 0 0	
138	Purneah ...	101	238	60 0 0	
139	Raipur ...	7	403	300 0 0	6 for boys, 1 for girls; 5 only receive aid.
140	Ranjanpore ...	3	70	44 0 0 per month.	
141	Rampore Baniach ...	16	1,044	323 0 0	
142	Ranaghat ...	3	253	380 0 0	1 Anglo-vernacular school, 1 girls' school, 1 Sanskrit school; besides there are a number of patahalas.
143	Ranogunge ...	5	251	40 0 0 per month.	
144	Ranchi ...	8	96	270 0 0	
145	Revipur ...	6	Not shown	1,017 0 0	
146	Roverah ...	3	Not shown	123 8 3	
147	Rangpore ...	10	271	...	
148	Ranogunge ...	1	54	196 0 0	
149	Rautpore ...	21	401	902 5 6	Of the 21 schools 17 are patahalas, which receive Rs. 200 during the year.
150	Rasaram ...	25	Not shown	1,500 0 0	
151	Raukhira ...	6	179	180 0 0	All these schools are for boys. Five receive municipal grant.
152	Ranajunge ...	9	283	440 0 0	
153	Rerampore ...	16	1,144	140 0 0 per month.	
154	Rewan ...	16	Not shown	499 0 0	
155	Rheropore in Bogra ...	8	134	49 0 0	
156	Rheropore in Mymen- sing ...	2	224	132 0 0	
157	Ritamarkh ...	1	Not shown	...	
158	Romanukhi ...	19	678	315 0 0	18 schools for boys and 4 patahalas; 1 Sanskrit tola.
159	South Baranpore ...	17	930	2,100 0 0	One Anglo-vernacular and the other night-school.
160	South Dum-Dum ...	2	84	610 0 0	9 for boys, 4 for girls, and 7 patahalas. Besides there is a Sanskrit tola.
161	South Suburb ...	21	902	714 0 0	
162	Suburb of Calcutta ...	66	Not shown	3,000 0 0	
163	Taki ...	8	874	215 0 0	7 for boys, 1 for girls. Of these 7 receive municipal grant.
164	Tekari ...	3	Not shown	...	
165	Tamnot ...	10	275	224 0 0	
166	Uttarpah ...	7	710	11 0 0 per month.	

APPENDIX N.

Statement of Special Loans to Municipalities and other Public Bodies in Bengal during the year 1886-87.

DESCRIPTION OF SPECIAL LOANS.	Amount of loan sanctioned.	Rate per cent.	Date of order authorising loan.	Balance at close of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest realised and added to Revenue.	Amount of interest unpaid.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Provisional Commissions, including Port Trust.</i>										
Calcutta Municipality ..	78,51,109 10 3	4½	Government of India, Financial Department, No. 181, dated 17th February 1877.	67,75,678 0 8	.....	67,75,678 0 8	1,75,897 4 9	65,99,781 11 6	2,46,000 7 5	.....
Calcutta Port Fund (fixed) ..	17,65,000 0 0	4½	Government of India, Financial Department, No. 181, dated 17th February 1877.	17,65,000 0 0	.....	17,65,000 0 0	.....	17,65,000 0 0	79,638 0 0	.....
Calcutta Port Trust ..	53,63,349 3 0	4½	Act IV (B.C.) of 1871, dated 17th July 1871.	42,48,291 0 4	.....	42,48,291 0 4	1,13,546 8 10	41,34,744 12 4	3,12,599 11 8	.....
Brookly Bridge Commis- sioners.	25,00,000 0 0	4½	Act IX (B.C.) of 1871 ..	9,35,353 5 4	.....	9,35,353 5 4	4,03,335 5 4	(c) 8,42,018 0 0	25,148 10 9	.....
Port Commissioners for the Bridges of the Midland Railway.	79,00,000 0 0	•	Government of India, Financial Department, No. 2485, dated 4th December 1886.	58,75,000 0 0	{ 31,00,000 0 0 } 1,26,650 8 3	(c) 56,04,000 8 3	.....	56,04,000 8 3	.....	(3) 1,26,650 8 3
<i>Loans to Municipalities.</i>										
Darjeeling ..	60,000 0 0	4½	Government of India, Financial Department, No. 984, dated 17th February 1877.	52,275 14 1	.....	52,275 14 1	1,519 14 2	50,756 0 0	1,854 4 10	.....
<i>Loans to Port and other Public Bodies.</i>										
Muzam Shahid Hussain's Trust.	904 0 0	6½	Government of Bengal, No. 1927-B, dated 15th May 1886.	786 0 8	.....	786 0 8	259 8 9	306 7 6	77 2 1	.....
Total ..	1,41,77,482 13 3			1,40,35,746 4 3	37,25,000 8 3	1,77,60,752 12 6	6,56,886 0 10	1,71,03,866 2 8	4,15,976 4 1	2,40,606

* At 4½ per cent. up to 11th September 1886, and thereafter at the rate Government borrowed during the year of advance being for 1886-87, Rs. 4 per Rs. 97-11.
 (a) Added to the principal on account of discount: the obligation of the Port Commissioners being to pay Rs. 100 ultimately for every Rs. 97-11 advanced; the amount of discount has been added to the principal, and interest is calculated at 6 per cent.
 (b) Interest due up to 31st March 1887. Of this Rs. 2,06,283-14-9 has been paid in August 1887. A claim has been made for the balance.
 (c) Railway paid off during the current year.

APPENDIX O.

Statement of Loans raised by Municipalities and other public bodies outside Government account during the year 1886-87.

CORPORATIONS RECEIVING LOAN.	Date of order authorising loan.	Amount of loan sanctioned	Rate of interest.	Balance of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of Sinking Fund on 31st March 1887.
			Per cent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Calcutta Municipality.</i>											
Loans with 2 per cent. Reserve Fund ...	17th May 1882 ... 10th February 1883 ...	54,90,000 12,00,000	5 5	38,11,000	...	38,11,000	9,72,000	28,42,000			(a) 47,000 10 0 (b) 41,800 0 0 (c) 2,000 0 0 (d) 894 19 1
Loans with 1 per cent. Reserve Fund ...	11th July 1884 ... 30th June 1884 ... 17th " 1885 ... 22nd April 1886 ...	14,00,000 12,00,000 25,00,000 25,75,000	4 4 5 5	...	50,48,300	54,51,000	75,00,500	75,00,200	5,30,924 7 5	5,30,924 7 5	
Port Commissioners of Calcutta ...	5th July 1881 ... 18th February 1883 and 4th January 1880 ...	30,00,000 30,00,000	4 5	30,00,000 23,17,000	...	30,00,000 7,83,000	30,00,000 30,00,000	30,00,000 30,00,000	1,35,000 0 0 1,35,000 0 0	1,35,000 0 0 1,35,225 10 0	73,02,700 0 0 (c) 14,799 3 3
Darjeeling Municipality ...	17th June 1882 ... 23rd December 1882 ...	00,000	0	42,500	...	42,500	8,500	30,000	2,500 0 0	2,500 0 0	...
Burdwan ...	20th February 1883 ... 11th " 1880 ...	1,00,000 25,000	5	1,00,000	24,500	1,24,500	...	1,24,500	5,764 7 5	5,544 0 8	12,000 0 0
Bowmah ...	8th July ...	50,000	0	...	50,000	50,000	...	50,000	...	...	...
		2,12,80,000	...	1,43,21,000	33,00,000	1,76,21,000	9,76,500	1,65,55,700	8,02,474 8 10	8,02,274 2 1	4,53,704 6 3

- (a) Contribution to 1 per cent. Reserve Fund in the hands of the Municipality.
 (b) Amount of investments belonging to 1 per cent. Reserve Fund.
 (c) Contribution to 2 per cent. Reserve Fund in the hands of the Municipality.
 (d) Cash in the Bank of Bengal on account of 1 per cent. Reserve Fund.
 (e) Ditto ditto ditto of Port Trust Sinking Fund.
 Investments.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1886-87.

FORMS Nos. I & II.

1	2	3	4	5	6								7		
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Serial number of municipality.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
	Calcutta		Act IV of 1878 (H.O.) ...	401,671	3	26	48	74	16	58	20	54	42,943	7,82,553	8,25,496

FORM No. II.—Statement showing the expenditure of

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.	PUBLIC SAFETY.		(a)	(b)		
					Office establishment, Inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, &c.), and for schools, books, paper, money houses, repair to outposts, &c.).	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.).	Licensing (establishment, purchase of lamps oil, repairs, &c.).	Police (establishment, purchase of arms, &c., repairs to outposts, &c.).	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, dairies, &c.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Calcutta			8,30,776	61,61,130	1,63,714	71,781	20,683	2,70,278	2,62,363	5,903	22,017

Memorandum of

Liabilities—				
Reserve for losses	...	...	...	...
Deposits to be adjusted	...	...	...	...
Claims—				
Advances recoverable	...	...	...	...
Net amount of debt	...	...	...	...

the Calcutta Municipality during the year 1886-87.

[illegible]

the Calcutta Municipality during the year 1886-87.

PUBLIC HEALTH.										16	REMARKS.
(a)	(d)	(c)	(f)	(g)	(h)	(i)		(j)			
Registered to market, dispensary, &c.	Ministries of medical institutions (dispensary establishment, purchase of medicines, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, water-carts, repairs, &c.).	Road cleansing (establishment and repair of dust-bus, &c.).	Conservancy.		Drainage works (establishment, repairs).			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
18,156	37,508	8,472	9,79,014	2,508	1,28,128	4,82,338		1,55,620			

- **liabilities and claims.**

DEBITED AND CREDITS.						Rd. A. P.	Rd. A. P.
001	000	000	000	000	000	1,09,12,094 11 4	
						69,411 5 11	
						<hr/>	
000	000	000	000	000	000	32 000	1,08,01,476 1 3
							3,08,878 6 10
							<hr/>
000	000	000	000	000	000	1,10,000	1,63,01,897 10 5

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1886-87.

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6								7			
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.			
					a	b	c	d	e	f	g	h	Actual municipal balance.	Total.		
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.				
					Rs.	Rs.	Rs.									
RAJSHAHY DIVISION.																
Darseling ...	63	Darseling ...	Act III (B.C.) of 1884	12,000	...	22	...	22	7	18	21	4	...	17,008	17,008	17,008
	64	Kurong ...		4,038	...	13	...	13	4	...	...	...	6,064	6,064	6,064
		Total		16,038	...	38	...	38	11	27	26	12	23,066	23,066	23,066	
Rajshahy ...	65	Rampore Baulah ...	Act III (B.C.) of 1884	20,094	...	7	14	21	6	10	3	19	...	3,877	3,877	3,877
	66	Natore ...		9,064	...	8	10	18	2	16	...	18	2,908	2,908	2,908	
		Total		29,158	...	15	24	39	7	26	2	37	6,785	6,785	6,785	
Dinapore ...	67	Dinapore ...	Act III (B.C.) of 1884	18,377	...	6	0	16	7	8	...	16	...	5,645	5,645	5,645
	68	Palma ...		11,883	...	0	12	18	3	16	...	18	1,186	1,186	1,186	
	69	Soragunge ...		21,058	...	6	12	18	3	16	...	18	1,119	1,119	1,119	
Bogra ...	70	Bogra ...	Act III (B.C.) of 1884	26,941	...	12	24	36	0	30	...	36	...	3,305	3,305	3,305
	71	Shorepore ...		6,179	...	5	10	15	4	11	1	15	1,080	1,080	1,080	
		Total		33,120	...	17	34	51	4	41	1	46	4,385	4,385	4,385	
Rangpore ...	72	Rangpore ...	Act III (B.C.) of 1884	18,320	...	0	12	18	8	10	2	16	...	6,081	6,081	6,081
	73	Jalpaiguri ...		7,086	...	12	...	12	3	0	2	10	1,675	1,675	1,675	
		Divisional Total		1,25,406	...	28	57	85	44	139	33	122	47,468	47,468	47,468	
DACCA DIVISION.																
Dacca ...	74	Dacca ...	Act III (B.C.) of 1884	77,001	...	9	12	21	4	17	2	19	30	11,418	11,418	11,418
	75	Narainigunge ...		12,508	...	4	8	12	1	11	6	8	4,250	4,250	4,250	
		Total		89,509	...	13	20	33	5	28	8	27	15,668	15,668	15,668	
Maddurpore ...	76	Maddurpore ...	Act III (B.C.) of 1884	16,077	...	0	12	18	0	12	1	17	136	1,010	1,010	1,010
	77	Maddurpore ...		10,083	...	5	8	13	0	9	3	11	8	1,380	1,380	1,380
	78	Maddurpore ...		12,336	...	7	13	21	1	20	...	21	1,200	1,200	1,200	
Maddurpore ...	79	Maddurpore ...	Act III (B.C.) of 1884	32,468	...	18	34	52	11	41	3	46	168	6,296	6,296	6,296
	80	Maddurpore ...		13,180	...	5	10	15	4	11	3	12	4,790	4,790	4,790	
	81	Maddurpore ...		2,062	...	0	...	0	1	8	...	9	2,068	2,068	2,068	
Maddurpore ...	82	Maddurpore ...	Act III (B.C.) of 1884	3,000	...	10	...	10	2	8	...	10	...	227	227	227
		Total		31,442	...	23	10	33	7	36	5	40	7,490	7,490	7,490	
	83	Maddurpore ...		16,000	...	0	12	18	4	14	4	14	854	4,741	5,575	5,575
Maddurpore ...	84	Maddurpore ...	Act III (B.C.) of 1884	4,222	...	4	8	12	0	12	8	2	...	3,423	3,423	3,423
	85	Maddurpore ...		14,772	...	0	10	15	3	13	...	13	800	800	800	
	86	Maddurpore ...		8,831	...	4	8	12	1	11	...	12	1,985	1,985	1,985	
Maddurpore ...	87	Maddurpore ...	Act III (B.C.) of 1884	12,004	...	0	9	13	3	14	...	15	...	606	606	606
	88	Maddurpore ...		4,460	...	3	6	9	...	9	...	9	40	40	40	
	89	Maddurpore ...		13,315	...	10	...	10	2	16	...	16
Maddurpore ...		Total	70,702	...	44	51	95	13	60	6	80	856	11,093	12,509	12,509	
		Divisional Total	2,27,304	...	106	115	223	58	182	18	205	1,022	30,139	40,161	40,161	
	CHITTAGONG DIVISION.															
Chittagong ...	90	Chittagong Town ...	Act III (B.C.) of 1884	20,000	...	0	12	18	4	14	5	13	...	2,078	2,078	2,078
	91	Cox's Bazar ...		4,303	...	15	...	15	3	10	...	13	257	257	257	
		Total		24,303	...	15	12	31	7	24	5	26	2,335	2,335	2,335	
Chittagong ...	92	Chittagong ...	Act III (B.C.) of 1884	5,104	...	4	8	12	4	8	...	12	...	2,509	2,509	2,509
	93	Chittagong ...		15,000	...	0	11	16	2	14	...	16	842	7,831	8,573	8,573
	94	Chittagong ...		17,403	...	8	12	20	3	15	...	18	2,128	2,128	2,128	
Chittagong ...		Total	37,507	...	12	21	33	5	29	...	34	9,967	10,400	10,400		
		Divisional Total	61,440	...	27	39	71	10	55	5	65	542	10,111	10,653	10,653	
	PATNA DIVISION.															
Patna ...	95	Patna ...	Act III (B.C.) of 1884	173,281	...	10	20	30	9	21	5	25	293	935	1,190	1,190
	96	Barh ...		14,070	...	0	8	12	0	8	...	8	2,014	2,014	2,014	
	97	Behar ...		44,008	...	4	8	12	2	10	...	12	1,563	1,563	1,563	
Patna ...		Total	131,359	...	14	28	42	11	39	5	40	353	6,530	6,618	6,618	
	98	Gya ...	Act III (B.C.) of 1884	70,410	...	12	13	25	4	21	8	23	...	3,630	3,630	3,630
	99	Thakur ...		12,197	...	12	...	12	1	11	...	12
100	Daudnagar ...	5,970		...	12	...	12	1	11	...	12	401	401	401		
Patna ...		Total	88,577	...	24	13	37	5	40	8	40	...	4,031	4,031	4,031	
	101	Arrah ...	Act III (B.C.) of 1884	46,008	...	0	12	18	8	15	2	16	...	2,308	2,308	2,308
	102	Buxar ...		10,408	...	4	8	12	3	9	2	10	18	18	18	18
103	Patna ...	18,010		...	0	9	13	2	7	...	9	1,376	1,376	1,376		
Patna ...	104	Patna ...	Act III (B.C.) of 1884	22,000	...	0	14	20	8	18	...	20	...	3,410	3,410	3,410
	105	Dhaka ...		4,480	...	0	8	12	0	8	...	8	3,303	3,303	3,303	
	106	Jagadpur ...		15,000	...	0	8	12	0	8	...	8	300	300	300	
Patna ...		Total	120,618	...	24	30	54	16	68	6	71	...	8,989	8,989	8,989	

[illegible]

Municipalities in Bengal during the year 1886-87.

16										17		18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEBT.						
Realisation under special Act.	Proceeds of land, &c.	Income from markets (rent, &c.)	Concessions and other proceeds of night-soil, street-cleaning, &c.	Municipal fines.	Payments for municipal services rendered to individuals.	Grant-in-aid from Pro- vincial or Local Funds.	Fundries (rent of municipal lands, receipts for public gardens, &c.)	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.)	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 19 per head of population).	Incidence of income shown in column 16, per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
982	1,639	27,692	205	1,025	7,534	16,522	54,040	115	8,574	1,18,006	1,35,028	413 7	0 18 5	1 2 8	1 7 4	
1,721	27,692	215	1,025	7,534	16,522	54,040	115	8,574	1,18,006	1,35,028	413 7	0 18 5	1 2 8	1 7 4		
947	36	411	327	700	2,808	5,503	21,005	20,412	21,005	20,412	21,005	0 14 11	1 1 2	1 1 2		
153	36	411	327	700	2,808	5,503	21,005	20,412	21,005	20,412	21,005	0 13 1	1 1 1	1 1 1		
1,079	36	553	317	700	2,808	5,503	21,005	20,412	21,005	20,412	21,005	0 14 4	1 1 2	1 1 2		
881	926	372	277	1,193	5,529	17,043	22,618	1 1 4	1 5 8							
806	61	90	52	28	1,020	1,774	10,232	0 13 2	1 0 1							
631	61	90	52	28	1,020	1,774	10,232	0 13 2	1 0 1							
1,136	61	112	38	1,534	5,581	2,574	28,006	30,371	0 10 3	0 10 3						
404	7	47	1,103	703	1,103	703	8,707	10,827	1 3 8	1 6 8						
406	7	47	88	710	710	710	4,712	5,383	0 15 10	1 2 0						
812	7	115	978	1,012	1,012	1,012	13,470	15,734	1 2 2	1 5 9						
658	350	235	105	1,987	2,440	193	353	13,441	19,407	0 11 1	1 0 1					
718	285	1,008	2,121	1,008	2,121	8,558	10,453	0 15 6	1 1 0							
6,086	301	27,728	1,583	1,402	2,827	8,334	25,708	74,376	707	8,101	2,37,174	2,84,642	1 3 7	1 14 8		
2,022	645	293	293	22,801	25,482	30	1,31,020	1,42,472	1 5 8	1 10 11						
2,022	645	293	293	22,801	25,482	30	1,31,020	1,42,472	1 5 8	1 10 11						
2,022	645	293	293	22,801	25,482	30	1,31,020	1,42,472	1 5 8	1 10 11						
278	189	800	94	1,200	60	33	1,304	0 11 1	0 10 11							
234	88	10	57	49	1,141	49	1,297	0 11 1	0 10 11							
638	217	600	10	173	1,206	176	81	3,303	53	13	18,041	22,483	0 7 2	0 8 10		
22	8	214	4,316	5,634	10,137	29	4,108	18,110	428	37,203	31,092	0 7 1	0 7 1			
57	8	214	4,316	5,634	10,137	29	4,108	18,110	428	37,203	31,092	0 7 1	0 7 1			
101	8	214	4,316	5,634	10,137	29	4,108	18,110	428	37,203	31,092	0 7 1	0 7 1			
216	8	214	4,316	5,634	10,137	29	4,108	18,110	428	37,203	31,092	0 7 1	0 7 1			
1,327	2,838	44	4	1,062	5,874	12,723	10,298	0 10 5	1 2 8							
788	37	44	4	1,062	5,874	12,723	10,298	0 10 5	1 2 8							
813	37	44	4	1,062	5,874	12,723	10,298	0 10 5	1 2 8							
461	37	44	4	1,062	5,874	12,723	10,298	0 10 5	1 2 8							
529	37	44	4	1,062	5,874	12,723	10,298	0 10 5	1 2 8							
5,775	17	9	2,434	232	44	2,023	8,838	100	740	34,023	47,427	0 5 8	0 7 10			
6,975	784	209	2,668	1,541	8,012	272	39,144	57,635	163	1,181	2,47,011	2,67,772	0 15 8	1 1 2		
1,834	1,830	208	414	10,802	14,734	103	34,001	36,730	0 14 9	1 10 0						
1,445	1,829	200	422	10,760	14,637	455	33,945	36,685	0 14 11	1 11 8						
3	1	1	1	455	455	455	37,179	40,114	0 14 1	1 7 5						
10	1	1	1	455	455	455	37,179	40,114	0 14 1	1 7 5						
16	1	1	1	455	455	455	37,179	40,114	0 14 1	1 7 5						
1,441	2	1,209	205	449	22	13,606	17,907	63,078	78,028	0 11 8	1 0 4					
1,887	553	2,351	480	4,674	9,358	905	8,140	1,70,011	1,71,047	0 9 8	0 11 1					
400	586	109	1,102	2,123	4,001	36	2,738	10,909	18,062	0 3 11	0 5 8					
1,903	911	60	2,031	480	6,130	12,141	10,883	14,901	1,40,504	0 8 1	0 9 6					
1,301	4,180	803	1,158	10,151	22,303	8,301	67,339	70,799	0 8 1	0 14 0						
40	10	10	10	4,693	9,386	3,040	8,046	0 4 4	0 10 0							
1,301	40	4,180	803	1,158	10,151	22,303	8,301	67,339	70,799	0 8 1	0 14 0					
770	1,641	34	34	2,304	5,090	308	20,440	23,128	0 5 10	0 7 9						
770	1,641	34	34	2,304	5,090	308	20,440	23,128	0 5 10	0 7 9						
254	3,073	19	19	1,508	405	407	14,094	15,023	0 4 1	0 10 3						
584	66	20	20	804	782	782	3,574	8,460	0 4 7	0 6 9						
5,041	8,408	84	486	1,880	3,744	15,006	87	8,147	83,848	0 8 0	0 11 1					

The Act came into force from 1st January 1887.

FORM No. I.—Statement showing the income of the

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	i	j	k
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	ACT UNDER WHICH CONSTITUTED.	POPULATION WITHIN MUNICIPAL LIMITS.									Deposits.	Actual balance.	Total.
PATNA DIVISION—continued.															
Muzafferpore	107	Muzafferpore	Act III (B.C.) of 1884	42,665	6	12	18	4	14	3	15	.....	460	460	.....
	108	Hajipur		22,073	0	3	12	1	11	1	11	.....	283	283	.....
	109	Jalaini		16,431	0	.....	9	1	8	1	8	.....	242	242	.....
	110	Sitamarhi		6,535	11	.....	11	2	9	1	10	.....	1,862	1,862	.....
		Total		90,804	36	15	50	8	42	6	44	.....	3,047	3,047	.....
Durbhanga	111	Durbhanga	Act III (B.C.) of 1884	55,865	7	14	21	4	17	6	17	25	3,293	3,318	.....
	112	Rosrah		11,678	14	.....	14	1	15	.....	14	.....	803	803	.....
	113	Madhubani		16,469	6	10	15	3	12	.....	12	.....	1,386	1,386	.....
		Total		83,912	27	24	50	8	42	4	46	25	5,384	5,409	.....
Saran	114	Chupra	Act III (B.C.) of 1884	51,189	0	12	18	2	13	4	14	.....	16,840	16,840	.....
	115	Horriganj		14,072	4	8	12	3	9	2	10	.....	3,020	3,020	.....
	116	Sewan		14,319	0	.....	9	2	7	.....	7	.....	9,454	9,454	.....
		Total		79,579	19	20	39	10	29	8	31	8,610	11,282	11,282	.....
Champanun	117	Mithibore	Act III (B.C.) of 1884	10,251	4	8	13	3	9	2	10	.....	1,300	1,300	.....
	118	Bettiah		21,344	12	.....	12	2	10	2	10	.....	1,369	1,369	.....
		Total		31,186	16	8	24	5	19	4	20	.....	2,669	2,669	.....
		Divisional Total		761,195	175	165	340	65	278	36	394	8,365	43,712	47,070	.....
BHAGULPORE DIVISION.															
Monghyr	119	Monghyr	Act III (B.C.) of 1884	52,372	7	11	18	3	15	6	12	.....	5,071	5,071	.....
	120	Jamshypore		15,087	11	7	18	.....	18	8	10	.....	511	511	.....
	121	Jamui		8,469	12	.....	12	3	9	.....	9	.....	.....	.....	.....
		Total		70,768	30	18	48	6	42	14	34	.....	5,582	5,582	.....
Bhagulpore	122	Bhagulpore	Act III (B.C.) of 1884	68,234	8	13	21	3	16	3	19	140	3,824	3,824	.....
	123	Colgaug		5,622	11	.....	11	1	10	.....	10	.....	5,028	5,028	.....
		Total		73,919	19	13	32	4	28	3	30	200	6,862	7,062	.....
Purneah	124	Purneah	Act III (B.C.) of 1884	15,010	0	12	18	3	15	6	13	.....	8,371	8,371	.....
Maidah	125	English Bazar	Act III (B.C.) of 1884	15,300	0	12	18	5	13	.....	13	.....	820	820	.....
	126	Old Maidah		4,094	0	8	12	5	10	.....	10	.....	1,366	1,366	.....
		Total		17,054	10	20	30	7	23	.....	23	.....	2,226	2,226	.....
Sonthal Pergunnah	127	Deoghar	Act III (B.C.) of 1884	5,789	0	10	15	3	12	1	14	.....	1,600	1,600	.....
	128	Sahalgunge		7,139	0	0	0	.....	0	.....	0	.....	1,257	1,257	.....
		Total		12,928	0	10	15	3	12	4	20	.....	6,297	6,297	.....
		Divisional Total		1,98,076	73	79	152	23	129	30	159	200	24,348	24,348	.....
ORISSA DIVISION.															
Cuttack	129	Cuttack	Act III (B.C.) of 1884	48,331	0	12	18	11	9	2	10	.....	7,570	7,570	.....
	130	Kendrapara		10,719	15	.....	15	3	13	.....	13	.....	768	768	.....
	131	Jejpur		11,253	13	.....	13	3	11	1	12	.....	83	83	.....
		Total		70,303	31	12	43	16	27	4	30	.....	8,120	8,420	.....
Pooree	132	Pooree	Act III (B.C.) of 1884	21,801	0	12	18	4	14	2	16	10	8,865	8,875	.....
Balsore	133	Balsore	Ditto	20,245	0	12	18	0	0	3	15	.....	2,650	2,650	.....
	Divisional Total	1,15,371	43	26	79	29	20	9	70	10	16,945	14,000	.....	
CHOTA NAGPORE DIVISION.															
Hazareebagh	134	Hazareebagh	Act III (B.C.) of 1884	15,366	15	.....	15	8	13	3	13	.....	54	54	.....
	135	Chattria		11,900	0	0	15	3	13	.....	10	.....	947	947	.....
		Total		27,266	21	9	30	6	24	3	23	.....	1,001	1,001	.....
Lohardugga	136	Ranchee	Act III (B.C.) of 1884	18,448	4	8	13	4	8	3	9	800	621	1,121	.....
Manbhoom	137	Purulia	Ditto	8,865	17	.....	17	6	11	3	14	.....	2,634	2,634	.....
Singbhoom	138	Chaibasa	Ditto	6,006	10	.....	10	2	8	3	7	.....	1,000	1,000	.....
	Divisional Total	60,080	32	17	40	19	31	11	34	800	5,223	5,223	.....	
	GRAND TOTAL	29,08,563	944	1,089	2,023	223	1,710	184	1,946	35,622	5,64,000	4,00,000	.....	

Municipalities in Bengal during the year 1886-87.

[illegible]

FORM No. 1.—Statement showing the income of the

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—continued.			Tax upon persons according to their circumstances and property.	Water tax.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).			Total income from taxation.
			Rs.	Rs.	Rs.								Tax on musical performances.	Tax on lime kilns.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.																
Monsiehpore	107	Monsiehpore	1,672	...	...	...	...	17,080	80	...	...	12,851	...	...	30,020
	108	Hajipur	...	...	...	...	...	5,517	...	...	...	...	...	...	5,517
	109	Jaicani	1,672	...	...	...	...	2,361	...	...	...	...	...	...	2,361
	110	Siwan	1,672	...	...	...	...	1,672	...	...	...	...	...	...	1,672
		Total	...	...	...	...	...	20,724	80	...	...	15,861	...	...	40,455
Durbhanga	111	Durbhanga	3,791	...	...	...	...	23,526	1,776	1,698	...	...	...	...	26,416
	112	Rosera	5,244	...	...	...	...	5,244	...	...	...	...	...	...	5,244
	113	Madhubani	...	...	...	...	...	9,025	1,776	1,698	...	...	...	...	12,501
		Total	...	...	...	...	...	37,795	3,552	3,396	...	...	...	...	44,683
Baruni	114	Chupra	...	...	...	...	...	10,681	1,320	335	2,760	...	...	...	15,096
	115	Devipur	...	...	...	...	...	4,850	205	...	...	...	...	...	5,055
	116	Borhan	...	...	...	...	...	6,078	548	174	...	...	...	...	6,799
		Total	...	...	...	...	...	21,609	1,873	509	2,760	...	...	...	24,698
Chumpran	117	Medinipur	...	...	...	...	...	4,200	...	271	818	...	...	...	5,289
	118	Bettiah	6,773	...	...	...	...	6,773	...	...	...	...	...	...	6,773
		Total	...	...	...	...	...	11,042	...	271	818	...	...	...	12,131
		Divisional Total	...	...	...	...	...	78,000	1,607,768	15,973	6,034	30,083	1,403	...	3,30,595
BRADUPUR DIVISION.																
Monghyr	119	Monghyr	...	...	...	...	...	14,958	1,007	613	10,100	...	...	...	30,678
	120	Jamshilpur	2,123	...	...	...	...	11,148	515	131	...	...	...	...	13,807
	121	Jamshilpur	...	...	...	...	...	6,123	...	...	...	...	...	...	6,123
		Total	...	...	...	...	...	22,229	1,522	744	10,100	...	...	...	39,708
Bhagalpur	122	Bhagalpur	2,408	...	...	...	...	18,488	3,965	1,644	10,125	507	...	...	36,637
	123	Chhapra	...	...	...	...	...	2,408	...	...	...	...	...	...	2,408
		Total	...	...	...	...	...	20,896	3,965	1,644	10,125	507	...	...	41,917
		Divisional Total	...	...	...	...	...	18,488	4,483	1,775	10,125	507	...	...	39,355
Purneah	124	Purneah	...	...	...	...	...	9,971	2,562	791	...	...	...	...	13,324
		Total	...	...	...	...	...	9,971	2,562	791	...	...	...	...	13,324
Maidah	125	English Bazar	3,025	...	...	...	...	3,025	400	1,357	...	...	...	...	4,782
	126	Old Maidah	2,047	...	...	...	...	2,047	12	...	...	...	...	...	2,059
		Total	...	...	...	...	...	5,072	412	1,357	...	...	...	...	6,841
		Divisional Total	...	...	...	...	...	2,086	28	121	41	...	...	...	2,276
Jamtara	127	Deogarh	2,086	...	...	...	...	2,086	174	569	...	...	...	...	2,729
	128	Sahibganj	...	...	...	...	...	2,086	...	...	...	...	...	...	2,086
		Total	...	...	...	...	...	4,172	174	569	...	...	...	...	4,915
		Divisional Total	...	...	...	...	...	12,970	62,016	10,004	8,105	30,025	597	215	1,25,017
ORISSA DIVISION.																
Jatania	129	Cuttack	...	...	...	...	...	17,877	2,711	523	7,607	...	...	...	28,718
	130	Kendrapara	...	...	...	...	...	4,138	737	221	...	...	...	...	5,096
	131	Jeypore	...	...	...	...	...	2,554	131	...	...	...	...	...	2,685
		Total	...	...	...	...	...	24,569	3,579	744	7,607	...	...	...	36,483
Puri	132	Puri	...	...	...	...	...	10,471	1,304	87	...	...	...	...	12,862
		Total	...	...	...	...	...	10,471	1,304	87	...	...	...	...	12,862
Balasore	133	Balasore	...	...	...	...	...	7,582	750	1,335	1,335	...	...	...	11,002
		Total	...	...	...	...	...	7,582	750	1,335	1,335	...	...	...	11,002
		Divisional Total	...	...	...	...	...	42,628	5,892	2,006	9,163	...	...	...	59,689
CHOTA NAGPUR DIVISION.																
Ranchi	134	Ranchi	...	...	...	...	...	5,555	783	80	...	...	...	...	6,318
	135	Chakradharpur	...	...	...	...	...	4,138	737	221	...	...	...	...	5,096
		Total	...	...	...	...	...	9,693	1,520	271	...	...	...	...	11,681
		Divisional Total	...	...	...	...	...	3,280	...	114	...	...	...	...	3,504
Lohardigha	136	Lohardigha	...	...	...	...	...	4,330	50	50	...	...	...	...	4,430
		Total	...	...	...	...	...	4,330	50	50	...	...	...	...	4,430
Ranchi	137	Ranchi	...	...	...	...	...	5,555	...	...	...	...	...	...	5,555
		Total	...	...	...	...	...	5,555	...	...	...	...	...	...	5,555
		Divisional Total	...	...	...	...	...	21,558	1,540	435	...	...	...	...	23,533
		GRAND TOTAL	4,10,788	30,405	1,40,101	10,20,200	20,000	1,31,000	2,400	...	30,92,000

Municipalities in Bengal during 1882-83

[illegible]

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1886-87.

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7						
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(a)	(b)
					Office establishment, inspection, contingencies, establishment, &c.	Collection of municipal taxes, rent, purchase of account-book, paper, printing, repair to outposts, &c.	Fire (establishment, purchase of fire-engine, fuel, &c.), &c.	Licensing (establishment, purchase of stamps, oil, &c.), &c.	Police (establishment, purchase of arms, &c., repair to outposts, &c.), &c.	Registration of births and deaths.			Buildings and other works (erection of slaughter-house, latrine, &c.), &c.
BURDWAN DIVISION.												
Howrah	1	Howrah	Rs. 4,203	Rs. 2,95,361	Rs. 18,001	Rs. 5,600	Rs. 5,700	Rs. 35,083	Rs. 11,083	Rs.	Rs.	
	2	Dal	1,227	12,671	836	340						
	Total		5,430	3,08,032	18,783	5,940	5,700	35,083	11,083		11,431	
Hooghly	3	Hooghly and Chinsurah	3,802	87,516	3,701	1,464		4,779		288	974	
	4	Saunapore	10,840	53,000	3,850	2,340		1,740		580	87	
	5	Uttarpara	2,210	10,461	987	192		608		35		
	6	Sodhpatti	320	15,308	1,181	474	234	831		60		
	7	Bhuddasaur	819	6,795	807	514	1	329		107		
	8	Kotung	1,253	2,944	451	240				64		
	9	Bansheria	400	5,001	533	297					135	
	10	Jahanshab		2,678	297	183					100	
	Total		25,004	1,82,068	10,037	5,003	530	8,883		1,308	1,298	
	Burdwan	11	Burdwan	8,780	1,03,979	5,975	1,480		1,548			1,394
12		Dulia	2,158	11,562	176	687		633				
13		Cuttwa	184	5,422	684	694						
14		Dumail	2,013	4,095	227	294						
15		Manasvapur	5,942	9,817	431	403		607			444	
16		Amsonole										
Total			18,833	1,34,355	6,711	3,440		2,838			1,738	
Bankura	17	Bankura	2,510	8,405	1,707	305		307			1,354	
	18	Hutanpur	5,380	7,330	425	297	2				1,735	
	19	Somanukhi	3,148	3,411	270	350					145	
	Total		11,038	19,143	1,762	952	2	307			3,444	
Bishnupur	20	Boary	2,231	5,702	303	378		163			10	
	Total		2,231	5,702	303	378		163			10	
Midnapore	21	Midnapore	805	34,520	892	1,558	23	71		179		
	22	Tumuk	1,110	5,474	377	295		45				
	23	Chhatral	4,180	4,012	414	324		54				
	24	Chanderkona	1,501	3,560	211	411				10	130	
	25	Kamarpore	2,231	1,183	140	283					435	
	26	Kharpai	1,001	1,702	86	231						
	Total		11,471	52,179	1,820	2,983	23	3		180	693	
	Divisional Total		72,272	6,06,939	37,440	19,290	6,326	47,353	11,086	1,307	16,504	
PARAGANAH DIVISION.												
14-Pargannas	27	Suburban	54,146	5,21,081	32,068	12,791	27,130	37,505	39,083	1,346		
	28	Barnagore	1,207	31,308	2,165	2,219	26	2,769		119		
	29	North Suburban	1,033	32,330	1,375	2,090		316		104		
	30	Rajpara	117	6,244	475	364				3		
	31	Barnagore	701	4,197	434	184				2	118	
	32	Joybazar	2,707	8,819	422	294					500	
	33	North Dum-Dum	6,905	6,311	850	487				50		
	34	North Dum-Dum	1,000	4,073	494	361					218	
	35	North Barrackpore	1,725	12,771	1,453	1,477				180	1,023	
	36	North Barrackpore	2,594	12,160	1,007	1,130				500	600	
	37	Barnagore	4,980	9,080	607	1,632					3,300	
	38	Nulch	2,017	12,308	614	1,142						
	39	Barnagore	327	5,703	400	495	18				317	
	40	Tukra	1,600	2,079	87	460				32	50	
	41	Barnagore	64	5,110	306	670				30	300	
	42	Guberdanra	400	6,953	364	400						
	Total		84,172	6,71,393	42,440	30,318	27,168	61,128	39,083	1,007	4,307	
Nuddea	43	Krishnagar	950	25,000	1,774	1,514					260	
	44	Krishnagar	657	24,000	1,909	1,217					850	
	45	Krishnagar	670	1,005	1,004	607					204	
	46	Nuddea	623	5,413	424	402					850	
	47	Krishnagar	1,716	3,069	429	617				11	204	
	48	Coimbatore	1,130	4,423	308	406				2	813	
Jessore	49	Meherpur	71	3,707	312	331					34	
	50	Barnagore	1,221	3,551	87	508					290	
	51	Chugach		2,115	982	205						
	Total		13,76	52,304	5,806	6,847				13	2,800	
	52	Jessore	4,140	12,004	100	831		679				
Khalna	53	Kotechandpur	1,208	3,077	444	276		296		1	88	
	54	Khalna	401	5,091	405	183						
	Total		5,749	19,062	1,800	1,290		905		1	88	
	55	Khalna	808	5,091	454	327						
Moorsabad	56	Khalna	3,570	3,758	406	345		1			16	
	57	Chandpur	103	5,442	941	318				8		
	58	Delhiasta	50	1,770	100	373						
	Total		3,100	13,540	1,298	1,140		1		8	16	
Moorshedabad	59	Barnagore	6,384	25,005	1,437	1,338	8	9,180		81	85	
	60	Lalpur	10,798	20,730	1,340	1,773	26	1,603		473	460	
	61	Chugach	713	9,902	651	407		16		60	627	
	62	Bandi	833	6,840	438	380					195	
	Total		27,708	73,539	3,798	4,453	34	9,804		613	1,404	
Divisional Total		1,32,073	6,50,330	55,202	30,007	27,190	64,988	39,083	2,626	5,738		

Municipalities in Bengal during the year 1886-87.

PUBLIC HEALTH.										
(a)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Regist. (to number, depen- dary, &c.).	Maintenance of medical in- stallation, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-works (establish- ment, purchase of water- carts, repairs, &c.).	Road-cleaning (estab- lishment, purchase and repair of dust-bins, &c.).	Conservancy.			Disinfecting works (estab- lishment, repairs).	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
100	4,014	673	5,102	7,583	6,822	74,080	278	408	408	
.....	431	67	.....	.....	.....	2,002	80	.....	.....
850	4,445	689	5,162	7,583	6,822	76,748	284	408	408	
.....	
1,008	2,805	240	.....	1,354	1,540	15,228	4	.....	4,018	
155	1,354	205	.....	363	.....	14,412	2	.....	389	
30	606	45	70	104	.....	1,727	2	.....	32	
.....	846	120	.....	20	.....	8,457	.....	.....	.....
.....	.....	64	.....	.....	.....	1,408	.....	.....	.....
.....	.....	13	.....	.....	.....	1,145	.....	.....	247	
.....	478	.....	.....	.....	.....	253	.....	.....	.....
1,231	6,819	508	70	1,860	2,000	38,540	8	.....	4,836	
1,141	4,448	108	37,079	1,227	5,240	8,701	2	.....	812	
.....	.....	84	14	350	157	1,808	.....	.....	534	
81	1,205	63	.....	60	.....	1,161	.....	.....	3	
.....	.....	17	.....	.....	.....	.....	.....	.....	323	
282	1,449	95	420	646	404	893	.....	.....	575	
.....	
1,444	7,230	467	26,011	2,182	7,025	11,533	2	.....	2,229	
30	1,738	127	.....	217	1,234	.....	.....	.....	407	
47	784	50	.....	.....	.....	1,014	.....	.....	580	
.....	.....	11	.....	.....	.....	148	.....	.....	.....
83	2,852	104	.....	217	1,254	1,063	.....	.....	1,077	
43	1,578	41	.....	.....	1,400	.....	5	.....	86	
903	6,140	182	14	140	.....	11,838	126	.....	1,845	
103	1013	82	160	29	.....	604	.....	.....	80	
125	728	14	.....	.....	145	.....	.....	.....	.....
101	801	31	.....	.....	.....	185	.....	.....	.....
20	678	24	.....	.....	.....	70	.....	.....	.....
85	1066	12	.....	.....	.....	.....	.....	.....	.....
1,415	8,736	315	363	160	148	10,467	126	.....	1,905	
4,004	30,828	5,614	33,048	12,111	19,644	1,42,351	409	.....	10,202	
.....	
.....	4,223	3,075	38,867	10,014	33,025	60,862	115	.....	10,283	
82	1,478	245	.....	35	3,177	0,996	.....	.....	1,148	
.....	815	60	.....	.....	.....	3,427	.....	.....	340	
93	702	40	30	.....	.....	1,318	.....	.....	206	
.....	.....	34	.....	.....	.....	228	.....	.....	127	
.....	630	30	.....	74	.....	187	.....	.....	314	
.....	23	25	.....	.....	.....	.....	.....	.....	784	
.....	593	71	.....	.....	.....	2,351	.....	.....	672	
.....	597	80	.....	.....	.....	2,104	.....	.....	648	
.....	805	85	.....	.....	.....	1,306	.....	.....	1,545	
.....	1,230	130	.....	.....	.....	2,771	.....	.....	601	
.....	361	30	.....	.....	.....	228	.....	.....	209	
.....	180	43	.....	.....	.....	155	.....	.....	90	
.....	686	30	.....	.....	72	277	.....	.....	353	
.....	6	24	.....	.....	.....	541	.....	.....	350	
201	12,540	4,134	38,857	20,063	37,172	1,21,728	110	.....	17,343	
.....	
80	5,712	144	698	780	24	0,430	.....	.....	437	
809	723	35	1,418	.....	1,061	98	.....	.....	2,376	
.....	606	97	.....	.....	1,062	.....	.....	.....	177	
.....	0	80	.....	.....	.....	.....	.....	.....	125	
.....	487	30	.....	.....	.....	680	.....	.....	74	
.....	494	33	85	.....	208	10	.....	.....	4	
.....	478	24	102	.....	.....	198	.....	.....	171	
.....	797	38	.....	.....	.....	276	.....	.....	.....
.....	.....	22	.....	.....	.....	4	.....	.....	.....
428	6,161	420	2,271	780	3,625	8,500	83	.....	3,300	
.....	
64	2,330	45	.....	1	450	2,080	.....	.....	104	
122	680	80	.....	.....	.....	71	.....	.....	322	
.....	.....	.....	.....	.....	.....	.....	.....	.....	683	
216	8,045	95	.....	1	460	3,380	.....	.....	1,160	
.....	
680	290	30	.....	.....	143	844	.....	.....	236	
83	608	30	.....	.....	84	.....	.....	.....	254	
154	407	.....	.....	.....	0	.....	.....	.....	35	
48	15	30	.....	.....	80	.....	.....	.....	100	
.....	
874	1,080	80	.....	.....	266	268	.....	.....	637	
.....	
987	5,654	237	.....	843	702	8,341	.....	.....	2,941	
184	5,189	273	.....	807	.....	8,148	.....	.....	1,047	
.....	1,044	130	.....	86	.....	1,140	.....	.....	148	
40	5,480	88	.....	88	.....	577	16	.....	396	
.....	
811	15,180	608	.....	1,990	782	26,178	16	.....	5,078	
3,261	84,800	5,480	60,088	28,700	65,206	1,80,978	161	.....	57,486	

4

Municipalities in Bengal during the year 1886-87.

[illegible]

1	2	3	4	5	6	7						
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(c)	(d)
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, maintenance of roads, bridges, book, paper, money-lane, repair to outposts, &c.	Fire establishment, purchase of fire-arms, buckets, &c.	Lighting establishment, purchase of lamps, oil, &c.	Police establishment, purchase of uniforms, &c., regular to outposts, &c.			
RAJSHAHY DIVISION.												
Dargajoling	63	Dargajoling ...	Rs. 17,692	Rs. 1,14,000	Rs. 30,400	Rs. 3,310	Rs. 1,901	Rs. 1,901	Rs. 108	Rs. 2,672		
	64	Kursonk ...	9,064	5,885	344	392	220	220	108	2,672		
		Total ...	26,756	1,19,885	30,744	3,702	2,121	2,121	216	5,344		
Rajshahiye	65	Rampore Benaulah ...	3,877	21,326	1,466	1,652	120	504	375	2,928		
	66	Nation ...	2,595	10,411	799	639	369	369	119	1,119		
		Total ...	6,472	31,737	2,265	2,291	489	873	494	4,047		
Dinapore	67	Dinapore ...	5,045	17,003	1,084	730	...	...	15	401		
	68	Pubna ...	1,198	13,036	673	1,358	11	...	77	716		
	69	Merajunge ...	1,110	13,000	663	992	...	...	19	411		
	Total ...	7,353	33,039	1,757	2,380	11	418	104	716			
Bogra	70	Rupa ...	1,030	8,767	419	614	2	504	...	400		
	71	Rharpore ...	619	4,712	478	544	...	284	...	400		
		Total ...	1,649	13,479	897	1,158	2	788	...	800		
Rangpur	72	Rangpur ...	6,020	15,441	1,640	655	...	545	...	504		
	73	Jalpigore ...	1,175	8,528	829	558	...	200	...	104		
		Divisional Total ...	47,458	2,37,174	29,024	10,940	178	5,311	876	4,053		
DACA DIVISION.												
Dacca	74	Dacca ...	11,416	1,31,020	7,351	7,290	...	4,117	273	419		
	75	Baranunge ...	4,250	36,416	545	1,130	...	1,091	840	619		
		Total ...	15,666	1,67,436	7,896	8,420	...	5,208	1,113	1,038		
Furzedpore	76	Furzedpore ...	1,766	6,922	623	631	...	308	12	12		
	77	Gualinda ...	1,368	5,337	276	276	...	300	...	184		
	78	Madarpore ...	1,250	5,852	451	530	...	300	...	184		
	Total ...	4,384	18,111	1,350	1,437	...	908	12	306			
Backergunge	79	Barisal ...	4,790	10,110	709	912	...	943	40	...		
	80	Patkhiti ...	1,208	1,370	56	364	...	320	...	...
	81	Patkhiti ...	127	1,085	153	234	...	325	...	...
	Total ...	7,480	27,565	1,117	1,470	...	1,588	40	...			
Mymensingh	82	Kamrad ...	5,575	13,724	894	1,118	...	...	36	414		
	83	Bakurachia ...	5,553	4,961	740	818	...	856	...	447		
	84	Jamailpore ...	600	2,161	513	854	...	...	61	130		
	Total ...	11,728	20,846	2,147	2,790	...	1,771	38	...			
Tipperah	85	Comilla ...	4,517	10,500	499	575	...	...	...	...
	86	Barisal ...	40	1,514	...	374	...	...	...	...
	87	Notrkona ...	...	...	...	...	...	...	...	...
	Total ...	15,802	34,925	2,769	3,875	23	407	136	1,090			
	Divisional Total ...	40,101	2,47,611	15,364	16,513	27	8,019	725	1,659			
CHITTAGONG DIVISION.												
Chittagong	90	Chittagong ...	2,674	34,001	830	1,190	...	896	...	5,385		
	91	Cox's Bazar ...	337	3,085	250	512	...	35	...	...
		Total ...	3,011	37,086	1,080	1,702	...	931	...	5,385		
Kakcholy	92	Noakhally ...	2,360	4,401	474	454	...	...	...	...
	93	Comilla ...	8,375	16,420	743	838	...	5,283	...	...
	94	Brahmanbarah ...	2,595	4,774	465	546	10	73	...	...
	Total ...	10,490	21,268	1,282	1,651	10	5,383	100	747			
	Divisional Total ...	15,523	62,973	2,791	2,409	10	6,160	171	6,082			
PATNA DIVISION.												
Patna	95	Patna ...	1,190	1,30,811	7,370	8,800	5,779	...	...	...
	96	Narh ...	2,014	4,000	500	500	...	...	61	...		
	97	Bahar ...	1,268	10,000	1,042	745	...	...	96	204		
	Total ...	5,013	1,45,000	8,910	7,120	...	6,181	187	...			
Gya	98	Gya ...	3,830	67,380	8,008	1,808	5,968	...	108	10,319		
	99	Tatari ...	...	6,046	617	301	...	...	...	...
	100	Dandmagur ...	461	1,063	286	355	...	...	...	...
	Total ...	4,061	77,210	6,417	1,274	...	5,968	108	10,349			

Municipalities in Bengal during the year 1886-87.

10

PUBLIC HEALTH.

(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Expenditure to market, dispensary, &c.	Maintenance of medical institutions, dispensaries, &c.	Vaccination (establishment).	Water-works (establishment, repairs).	Bank-watering (establishment, purchase of water-carts, repairs, &c.).	Band-levelling (establishment, purchase and repair of dustbins, &c.).	Concomitancy.			Drainage works (establishment, repairs).
						Establishment, repairs, purchase of carts, dry-cleaning, &c.	Refunds, &c. of fines or over-drawments.	Remissions of cess.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,140 113	2,748 647	214 27	8,217 690	...	11,761 400	16,638 805	...	...	8,067 ...
6,555	3,605	323	8,907	...	12,361	17,408	...	...	8,867
...	3,122 165	162 11	8,13 2,360	1,049 78	895 578	1,332	...	...	1,410 64
28	2,231	178	8,714	1,127	1,653	5,475	...	...	1,478
77	2,016	46	...	947	884	3,162	...	...	3,115
111	1,458	67	2,301	88	1,895	1,088	...	...	80
134	2,671	70	83	...	243	2,632	...	...	325
205	4,028	146	2,444	48	2,139	4,320	...	...	412
41	1,470 701	56 70	37 17	108 37	...	907 228	...	...	91 163
40	3,171	138	54	146	307	925	...	...	249
...	2,080	91	...	...	715	1,357	...	...	1,080
30	1,530	35	...	...	874	2,276	...	...	21
6,731	14,556	890	14,810	2,307	18,505	34,702	...	...	15,089
...	17,810 1,008	278 53	12,302	2,367 150	10,729	35,998 8,591	...	...	3,180 0,039
...	18,818	351	12,892	2,537	10,729	45,664	...	...	9,310
162	1,049	...	471	...	153	1,014	...	...	348
...	815 690	45	111	...	46	1,510 1,002	...	...	11 150
108	2,001	45	890	...	169	4,336	...	...	451
3,000	3,080	56	...	27	811	5,104	...	...	1,640
...	...	...	...	...	214	...	...	...	30
...	326	...	...	...	269	1,020	...	...	82
3,090	2,412	50	...	27	1,405	6,138	...	...	1,745
3,283	2,648	37	301	184	...	3,304	...	...	705
140	404	57	250	24	...	567	...	...	74
23	895	...	...	...	18	294	...	...	55
48	940	...	...	...	390	...	...	...	...
40	456	...	70	...	...	25	...	...	...
3,580	5,145	94	711	216	423	4,316	...	...	845
5,728	19,870	126	16,195	2,770	12,954	28,429	...	...	12,247
...	3,078 530	104 35	194 35	136	...	5,040 377	...	...	22
...	4,000	108	260	128	...	6,317	...	...	21
182	1,134	68	357	103	105	240	...	...	451
36	1,438 590	80 57	34 42	274 5	...	6,464 1,174	...	...	704 656
56	2,030	107	70	270	...	7,660	...	...	1,864
168	7,168	278	648	204	196	14,181	...	...	1,870
...
398	11,708	728	...	4,478	...	27,497	...	...	114
57	1,744	81	...	26	...	774	...	...	761
326	1,800	...	...	138	1,343	2,021	...	...	...
730	15,413	887	...	4,632	1,243	30,400	...	...	875
329	5,978	281	...	614	...	15,808	...	...	700
70	638	60 36	...	...	...	1,130 432	...	...	...
669	6,965	377	...	614	...	20,480	...	...	760

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.	PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.					
			(A)							
			Other measures.	Contributions to schools.	Public works.					
			Verandah and claustrations (establishment, contingence).	Public garden (establishment, purchase of w.-ill, purchase of subjects, etc.).	Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, stationery, etc.).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RAJSHAHY DIVISION.										
Darjeeling	63	Darjeeling	373	600	323	11,875			107	698
	64	Kurseong				100				167
		Total	373	600	323	11,975			107	1,167
Rajshahy	65	Rampore Baulia	108	333	740	4,318			90	364
	66	Natore		3,292	325	366				279
		Total	108	3,625	1,065	4,684			90	653
Dinagopore	67	Dinagopore		870	760	4,744				90
Palna	68	Palna		305	445	238	243			72
	69	Serajung		440		2,093			6	157
		Total		745	465	3,441	383		6	229
Bogra	70	Bogra		544	638	1,123	2,000			138
	71	Bhacopore		110	464	703				
		Total		110	1,068	635	1,826	2,000		138
Rangpur	72	Rangpur				779		603		154
Jalpigore	73	Jalpigore				116		8		266
		Divisional Total	511	110	6,845	3,129	27,632	2,603	1,007	2,601
DACCA DIVISION.										
Dacca	74	Dacca	216	2,530	600	5,440	14,865			1,836
	75	Naraingonj		300	1,320	840	4,295	4,080	324	327
		Total	216	2,830	1,920	6,280	19,160	4,080	324	2,163
Furzedpore	76	Furzedpore		95		359				76
	77	Guland		520		374				104
	78	Madaripore		445		5,620				130
		Total		1,060		6,353				310
Backergunge	79	Thermal		120	300	2,838		325		354
	80	Balchitti		392		621				35
	81	Jinlokati		413		125				52
	82	Petrapore	200	300		944				190
		Total	200	1,225	300	4,528		325		620
Myensing	83	Narainbad		605	600	2,788				19
	84	Moktagh		600		3,128				81
	85	Jamnapore		1,095		1,080				214
	86	Bhacopore	19		148	5,345				60
	87	Kachigunge	95	630	89	879				110
	88	Bangura			448					18
	89	Notrakom								
		Total		115	9,47	1,251	6,058			637
		Divisional Total	216	3,163	7,598	7,801	37,607	5,018	324	3,654
CHITTAGONG DIVISION.										
Chittagong	90	Chittagong		4,210	1,854	4,907				320
	91	Cox's Bazar		380		603				543
		Total			4,540	1,854	5,510			863
Naakhilly	92	Naakhilly		60	180	378				20
Tipperah	93	Comilla		414	430	4,247		130		320
	94	Brahmanbaria		624	420	8,210		130		668
		Total		65	6,024	1,864	11,095	130		1,018
		Divisional Total		65	6,024	1,864	11,095	130		1,018
PATNA DIVISION.										
Patna	95	Patna		1,017	1,852	37,475				1,435
	96	Barh		363		3,305				330
	97	Behar		1,090		8,309				410
		Total		1,017	3,015	49,089				2,175
Gaya	98	Gaya			3,708	5,163				439
	99	Tikari				318				138
	100	Shahdol								
		Total			3,708	5,481				577

Municipalities in Bengal during the year 1886-87.

13					13	14	15			16
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Loans, instalments paid during the year.	Interest—		Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).			Deposits.	Actual municipal balance.	Total.	
	On account of last year.	On account of current year.								
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
5,120		4,014	483	0,224	3,871	1,17,010	51	18,827	18,858	
5,120		4,014	483	6,224	3,871	1,21,670	31	23,007	26,068	
					1,827	22,113		3,329	3,359	
					212	10,834		2,072	2,072	
					1,539	8,917		5,401	5,401	
					647	21,019		1,029	1,029	
					97	15,475		947	917	
					1,021	13,844	20	251	301	
					1,718	90,133	50	1,108	1,248	
					233	0,752		671	670	
					738	4,140		701	701	
					1,004	14,382		1,470	1,370	
					1,870	14,038	168	5,248	6,123	
					432	7,123		3,368	3,368	
5,120		4,014	875	12,158	9,591	2,40,319	374	44,855	44,329	
					5,117	1,32,691	30	9,851	9,861	
					1,250	32,000		7,037	7,037	
					6,362	1,05,000	30	17,848	17,578	
				90	1,022	7,383	260	1,105	1,305	
					1,208	5,867		788	788	
					655	6,865		237	237	
				80	2,873	20,135	200	2,150	2,330	
				1,023	840	21,308		2,562	2,562	
				209	2,261	1,967		1,967	1,967	
				50	100	1,588		221	224	
				100	4,630			3	3	
				1,078	1,421	30,050		4,630	4,030	
			801	400	18,613			788	788	
				65	8,404			8,210	8,210	
				230	8,118			621	621	
			797	5,401				1,165	1,165	
			124	4,980				90	90	
			60	1,274				10	10	
								537	537	
			834	1,777	954	41,028		6,407	6,407	
			834	9,946	11,750	2,36,001	230	30,741	30,971	
				4,180	1,537	34,647		2,192	2,192	
						2,416		927	927	
				4,180	1,537	37,005		3,100	3,100	
						4,360		2,401	2,401	
			20	3,873	24,171		642	80	631	
			671	25	6,450			284	284	
			601	3,308	30,797		543	373	315	
				4,871	4,033	72,301	642	8,983	6,425	
			80	8,201	2,778	1,10,094	2301	8,007	8,003	
				22	7,241			1,734	1,734	
				780	16,344		30	2,145	2,218	
			30	10,555	3,586	1,40,009	646	8,940	9,535	
			100	8,851	1,002	80,000	1250	8,046	7,795	
			111	3,639	2,536	6,639		4,510	4,510	
						2,536		120	120	
255			100	8,531	8,108	75,000	100	8,281	8,431	

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7					
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a)	(b)
					Office establishment, inspection, &c.	Collection of municipal taxes, &c.	Fire establishment, purchase of fire-ammunition, buckets, &c.	Lighting (establishment, lamps, oil, &c.).	Police (establishment, purchase of uniforms, &c.).		
PATNA DIVISION—continued.											
Bahabad...	101	Arrah ...	2,906	20,940	1,386	80	...	1,292	...	...	781
	102	Buxar ...	18	7,064	228	640	...	150	...	...	298
	103	Dumraon ...	1,170	5,544	140	927	...	490	...	...	83
	104	Senarham ...	2,818	1,084	691	1,610	...	927	...	85	...
	105	Bhadsa ...	2,890	2,514	560	521	...	472	...	...	...
	106	Jagdishpur ...	605	2,327	197	420	...	...	...	...	...
		Total ...	8,969	53,543	3,024	3,359	...	3,236	...	85	1,060
Jaisafferpore ...	107	Moonfarpore ...	450	35,441	4,637	761	1,310	2,900	...	...	703
	108	Hajipur ...	381	6,976	465	406	...	773	...	33	...
	109	Lalganga ...	312	2,207	278	362	...	344	...	60	...
	110	Sitamarhi ...	1,862	5,108	80	362	...	...	...	95	...
		Total ...	3,047	48,672	5,470	1,903	1,310	5,917	...	33	703
Mirbhanga ...	111	Mirbhanga ...	3,514	35,614	1,690	1,003	...	1,473	...	298	1,154
	112	Rosrah ...	803	4,878	775	414	...	148	...	39	200
	113	Madhubani ...	1,298	8,402	686	357	...	...	...	258	1,705
		Total ...	5,609	48,894	3,121	2,771	...	1,616	...	39	1,965
Arrah ...	114	Chupra ...	10,840	54,910	1,630	1,615	...	1,540	...	33	1,065
	115	Kerikpur ...	3,678	10,610	680	875	...	964	...	190	550
	116	Baran ...	2,854	6,325	476	693	...	875	...	33	1,065
		Total ...	17,372	72,000	2,786	2,601	...	2,779	...	90	1,065
Bhupatnagar ...	117	Motihara ...	1,309	10,220	120	624	...	...	...	150	403
	118	Botia ...	1,303	19,117	387	624	...	...	...	216	19
		Total ...	2,610	29,337	507	1,248	...	...	...	366	622
		Divisional Total ...	47,090	4,11,718	30,377	20,454	1,321	21,789	...	1,127	10,040
BHAGULPORE DIVISION.											
Monghyr ...	119	Monghyr ...	5,071	40,186	1,367	1,732	...	1,600	...	244	1,180
	120	Jamshilpur ...	611	10,408	1,257	277	...	...	...	196	203
	121	Jamshilpur ...	...	2,354	308	637	...	80	...	...	...
		Total ...	5,682	52,948	3,427	2,646	...	1,700	...	440	1,383
Bhagalpur ...	122	Bhagalpur ...	3,754	87,355	2,501	2,740	...	1,531	...	854	650
	123	Catmura ...	3,128	4,320	622	261	...	101	...	16	1,880
		Total ...	7,082	91,675	3,123	3,001	...	790	...	869	2,140
Purneah ...	124	Purneah ...	3,071	18,428	1,305	900	...	610	...	160	8
	125	English Bazar ...	930	8,407	770	367	...	...	...	...	550
	126	Old Malda ...	1,260	2,763	398	215	...	...	...	...	...
		Total ...	5,261	11,598	1,064	560	...	...	...	...	580
Santal Pargana ...	127	Deochur ...	5,000	5,156	60	541	...	210	...	48	202
	128	Bahadurgunge ...	1,297	9,111	911	830	...	341	...	...	...
		Total ...	6,297	14,267	1,010	1,360	...	675	...	48	202
		Divisional Total ...	21,538	1,04,907	9,919	8,507	...	8,873	...	944	6,319
ORISSA DIVISION.											
Cuttack ...	129	Cuttack, including Outposts, &c.	7,570	55,230	1,711	3,062	...	2,828	...	198	730
	130	Kendrapara ...	768	7,710	134	1,045	...	...	...	10	...
	131	Jajpur ...	93	3,009	60	483	...	...	...	...	...
		Total ...	8,430	65,949	1,904	4,590	...	2,838	...	208	730
Purba ...	132	Purba ...	5,975	21,101	1,513	1,130	...	1,040	...	118	236
	133	Balasore ...	2,680	12,106	641	1,104	...	460	...	...	48
		Total ...	8,655	33,207	2,154	2,234	...	1,500	...	...	...
		Divisional Total ...	14,085	80,456	4,058	7,203	...	5,321	...	320	1,006
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	134	Hazaribagh ...	54	8,617	364	918	...	7	...	47	250
	135	Chatra ...	947	5,964	373	440	...	...	...	30	...
		Total ...	1,001	14,581	737	1,357	...	1	...	77	350
Lohardigha ...	136	Ranchi ...	1,151	11,209	600	468	...	891	...	83	303
	137	Purulia ...	2,854	8,601	1,199	821	...	16	...	...	...
	138	Chaibasa ...	1,206	5,811	563	190	...	...	...	...	...
		Total ...	5,211	25,221	1,962	1,489	...	916	...	113	713
		Divisional Total ...	11,296	49,802	2,699	2,283	...	816	...	113	713
		GRAND TOTAL ...	4,00,062	26,30,397	1,86,072	1,28,071	20,008	1,46,046	81,039	8,543	61,856

Municipalities in Bengal during the year 1886-87.

8										
PUBLIC HEALTH.										
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)	
Repairs (to markets, dispensaries, &c.).	Maintenance of medical institutions (dispensaries, laboratories, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, repairs, &c.).	Road-cleaning (establishment, purchase and repairs of machines, &c.).	Conveyance.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
315	3,000	170	.....	610	7,078	.....	1,208	.....	.....	50
138	303	70	.....	26	.....	.....	1,190	.....	.....	77
.....	2,199	393	.....	142	.....	.....	.....	.....	.....	21
205	270	39	.....	10	.....	.....	.....	.....	.....	.....
.....	603	60	.....	.....	301	.....	247	.....	.....	.....
1,043	7,165	504	.....	848	7,081	.....	2,621	.....	.....	148
210	5,021	82	.....	2,230	1,221	.....	5,701	.....	.....	30
81	1,205	55	.....	118	.....	.....	511	.....	.....	.....
.....	1,083	32	.....	.....	.....	.....	302	.....	.....	14
406	6,248	243	.....	2,905	1,521	.....	5,872	.....	.....	135
200	1,850	108	.....	870	1,025	.....	4,000	.....	.....	227
128	600	40	.....	37	.....	.....	475	.....	.....	41
169	2,558	37	.....	82	.....	.....	1,321	.....	.....	608
1,280	5,025	205	.....	807	1,107	.....	5,062	.....	.....	.....
.....	5,000	420	.....	1,044	8,722	.....	4,173	.....	.....	830
640	1,212	100	.....	595	.....	.....	1,037	.....	.....	1,644
733	8,373	711	.....	2,030	8,722	.....	6,781	.....	.....	5,170
402	2,040	60	.....	.....	274	.....	1,081	.....	.....	30
.....	3,700	52	.....	.....	.....	.....	1,141	.....	.....	1,175
405	6,841	111	.....	.....	274	.....	2,812	.....	.....	1,205
5,071	54,211	3,130	.....	11,616	18,520	.....	76,474	.....	.....	5,889
.....	6,302	437	.....	3,101	9,305	.....	.....	.....	.....	907
67	107	236	.....	243	1,005	.....	2,028	.....	.....	174
.....	6,480	670	.....	512	5,415	.....	12,303	.....	.....	970
1,350	3,401	300	.....	78	2,722	.....	12,345	.....	.....	288
114	674	48	.....	.....	180	.....	271	.....	.....	.....
1,373	9,075	357	.....	78	2,004	.....	12,010	.....	.....	628
108	1,240	126	.....	.....	1,009	.....	601	.....	.....	1,420
.....	1,231	103	.....	.....	.....	.....	1,041	.....	.....	440
.....	572	56	.....	.....	.....	.....	256	.....	.....	156
.....	1,808	120	.....	.....	.....	.....	1,320	.....	.....	1,402
500	1,092	57	.....	197	1,180	.....	1,180	.....	.....	185
177	119	131	.....	135	3,401	.....	3,401	.....	.....	800
677	1,211	183	.....	342	.....	.....	4,700	.....	.....	791
3,221	14,720	1,503	.....	520	9,379	.....	31,090	.....	.....	5,128
350	1,370	625	.....	1,479	7,535	.....	1,031	.....	.....	2,380
450	277	.....	.....	4	.....	.....	877	.....	.....	175
50	416	.....	.....	.....	.....	.....	456	.....	.....	.....
878	2,358	625	.....	70	1,458	.....	2,404	.....	.....	2,504
65	2,127	60	.....	571	.....	.....	11,382	.....	.....	880
361	500	81	.....	.....	.....	.....	2,702	.....	.....	763
1,280	4,800	700	.....	650	1,643	.....	10,538	.....	.....	4,100
211	1,710	86	.....	.....	3,377	.....	102	.....	.....	384
57	802	73	.....	.....	679	.....	840	.....	.....	185
306	2,072	100	.....	.....	4,040	.....	1,041	.....	.....	672
714	1,338	60	.....	.....	2,000	.....	744	.....	.....	128
978	1,098	120	.....	.....	.....	.....	1,778	.....	.....	186
85	676	28	.....	322	1,302	.....	.....	.....	.....	.....
1,005	6,174	977	.....	322	7,945	.....	3,527	.....	.....	856
26,171	2,08,007	15,439	.....	1,45,311	55,004	.....	1,35,010	.....	.....	85,901

16

REMARKS.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9	10	11		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—contd.		Public INSTRUCTION.	PUBLIC CONVENIENCE.					Contribution to local or provincial funds.	
			(a)			Public Works.						
			Markets and slaughter-houses (establishment, contingent, &c.).	Public gardens (establishment, repair of walls, purchase of bullocks, &c.).		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.		Other charges (printing, wages, &c.).
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
PATNA DIVISION—continued.												
Shahabad...	101	Arni ...	.....	.....	.....	3,647	.....	.....	.....	423
	102	Bazar ...	.....	.....	385	150	1,073	.....	.....	143
	103	Dumraon ...	.....	.....	140	180	616	.....	.....	117
	104	Nasratan ...	2,078	.....	1,800	172	472	.....	.....	308
	105	Shahpur ...	.....	.....	299	.....	800	.....	.....	.....
	106	Jagdispur ...	.....	.....	.....	170	.....	.....	.....	.....
		Total	2,078	.....	3,345	532	7,406	.....	.....	1,002
Muzaffarpore ...	107	Muzaffarpore ...	72	1,641	437	792	7,161	.....	.....	300
	108	Hajipur ...	10	.....	120	144	500	.....	1,720	137
	109	Lalganga ...	.....	.....	144	.....	.....	35	316	121
	110	Siwanpur ...	.....	.....	.....	80	.....	563	370	78
		Total	82	1,641	701	971	8,062	385	2,306	634		
Darbhanga ...	111	Darbhanga ...	625	.....	890	972	8,529	.....	.....	674
	112	Rosera ...	.....	.....	924	370	200	.....	.....	343
	113	Madhubani ...	594	59	527	.....	1,674	120	263	70	
		Total	769	59	2,020	1,542	10,403	120	263	1,103		
Baran ...	114	Chupra ...	2	6,910	1,183	903	2,254	.....	413	686	
	115	Kewangan ...	.....	.....	1,180	.....	551	.....	.....	100
	116	Sewan ...	.....	.....	409	.....	730	.....	.....	106
		Total	2	6,910	2,588	803	3,535	.....	413	871	
Champaran ...	117	Motihari ...	206	.....	140	.....	.....	.....	600	102
	118	Beitah ...	.....	.....	700	487	385	1,280	.....	204
		Total	206	.....	840	633	386	1,280	.....	306
		Divisional Total	1,217	9,887	14,340	4,583	79,895	517	3,482	6,088		
BHAGALPORE DIVISION.												
Monghyr ...	119	Monghyr ...	148	1,010	2,918	2,210	5,554	.....	.....	977
	120	Jamshypur ...	.....	.....	.....	1,406	2,344	.....	.....	356
	121	Jamshypur ...	.....	.....	.....	.....	210	.....	65	293
		Total	148	1,010	2,918	4,116	8,108	.....	65	1,617	
Bhagalpur ...	122	Bhagalpur ...	60	1,400	536	2,427	10,972	.....	.....	804
	123	Catmura ...	.....	.....	240	516	240	.....	.....	254
		Total	60	1,400	776	2,943	11,118	.....	.....	648
Purneah ...	124	Purneah ...	.....	.....	60	1,788	5,007	327	100	201
	125	English Bazar ...	.....	.....	1,182	354	1,994	.....	.....	421
	126	Old Maidah ...	.....	.....	338	190	207	.....	.....	23
		Total	.....	.....	1,618	553	2,291	.....	.....	443
Santal Parganas ...	127	Deoghar ...	.....	.....	240	.....	210	.....	.....	83
	128	Sahibganj ...	.....	.....	100	.....	2,120	.....	.....	.....
		Total	.....	.....	340	.....	2,330	.....	.....	83
		Divisional Total	244	2,377	5,614	9,368	30,107	327	231	9,903		
ORISSA DIVISION.												
Cuttack ...	129	Cuttack, including Cantonment ...	230	127	1,084	8,078	118	744	800	740	2,300
	130	Kendrapara	1,040	84	1,988	214
	131	Jajpur	600	210	151	124	60
		Total	230	127	3,324	84	8,791	118	744	430	1,157	2,360
Purba ...	132	Purba	240	651	563	1,546	988
	133	Balasore ...	247	408	800	5,484	200
		Total	486	240	1,059	1,363	6,930	1,008
		Divisional Total	486	723	4,438	777	10,610	112	744	430	2,059	2,960
CHOTA NAGPORE DIVISION.												
Hazaribagh ...	134	Hazaribagh ...	173	274	290	81
	135	Chaibasa ...	160	300	238	608	140
		Total	333	574	238	608	430	81
Lohardigha ...	136	Manchali ...	190	270	228	2,300	270	100
	137	Purulia	611	180	706	206
	138	Chaibasa ...	11	64	516
		Divisional Total	486	611	1,244	400	3,672	706	918	181
		GRAND TOTAL	8,610	30,814	67,888	74,740	4,87,109	14,000	36,317	1,109	48,790	8,977

Municipalities in Bengal during the year 1880-87.

[illegible]

REPORT

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1885-86.

Calcutta:

PRINTED AT THE BENGAL SECRETARIAT PRESS.

1887.

REPORT
ON
MUNICIPAL TAXATION AND EXPENDITURE
IN THE
LOWER PROVINCES OF BENGAL
FOR THE YEAR 1885-86.

No. 2368.

FROM COLMAN MACAULAY, Esq., C.I.E.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Calcutta, { *dated the 17th May* } 1887.
 { *issued* *May* }

MUNICIPAL DEPARTMENT.
(MUNICIPAL.)

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on municipal taxation and expenditure in the Lower Provinces of Bengal for the year 1885-86, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103-14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. As the report on the working of the Calcutta Municipality and the Resolution of the Lieutenant-Governor reviewing the report have been separately submitted to the Government of India, in the Home Department, with letter No. 3577, dated the 29th December 1886, no separate *resumé* of the work of that Municipality is given in the present report. It deals exclusively with the working of municipalities in the interior of the Province.

WORKING OF THE MUNICIPAL ACT III (B.C.) OF 1884.

3. During the year 1885-86 there were no changes made in the law which regulates the working of municipalities.

4. *Result of elections held during the year.*—There was no general election held during the year in any of the municipalities. The Commissioners elected in 1884-85 will, under section 21 of the Act, hold office for three years. There were, however, several byo-elections held under section 27 to fill up vacancies in place of Commissioners who had resigned or who had ceased to be Commissioners. The following table shows the result of such elections :—

Name of Municipality.	Number of byo-elections held during the year.	Number of voters present at the elections.	REMARKS.
1. Cutwa	3	13	In one ward the rate-payers failed to elect a Commissioner, and the appointment was made under section 16.
2. Dainhat	1	Not stated	In Dainhat the voters as well as the candidates showed much earnestness in the election.
3. Baidyabati	1	30	
4. Bhuddesur	1	23	
5. Howrah	1	107	
6. Kamjibunpore	1	66	The voters present evinced a lively interest in the proceedings.
7. Baranagore	1	244	Much interest was displayed by the people in the election proceedings.
8. Rajpore	1	109	Great interest was shown by the voters at the election.
9. Joy nagore	1	104	Ditto ditto.
10. Barasat	1	23	Out of 52 voters in the ward, 33 were present at the election, and displayed an interest in the proceedings.
11. Goherdanga	1	23	
12. Busirhat	1	14	
13. Taki	1	16	
14. Baduria	1	21	
15. Nuddea	1	Not stated	The people did not display much interest.
16. Kamearkali	1	7	Ditto ditto.
17. Jessore	1	41	
18. Malleshpore	1	23	
19. Sankhira	2	26	
20. Berhampore	1	60	
21. Lalbagh	1	53	} The people did not take much interest in the elections.
22. Jungpore	2	34	
23. Kandi	1	18	
24. Serajgunge	1	129	} The people displayed an interest in the elections.
25. Bogra	1	27	
26. Sherepore	1	11	
27. Dacca	4	684	These elections were held in wards Nos. I, III, V, and VII. The number of qualified voters in these wards was 4,911.
28. Madaripore	3	69	These elections were held in wards I, III, and IV.
29. Burrisal	2	56	These elections were held in wards IV and V. In ward No. IV there were three candidates. In ward No. V there was no contest, and the nominated candidates were declared elected.
30. Nasirabad	1	16	
31. Muktagacha	1	46	
32. Sherepore	1	30	} Much interest was displayed by the rate-payers in these elections.
33. Dmrhlanga	2	51	
34. Madhubani	1	More than 10 per cent. of the qualified voters were present at the election.	
35. Jamalpore	1	.....	} Not much interest was shown at the elections in these municipalities.
36. Old Maldah	1	28	
37. Sahebgunge	1	83	

5. *Number of Municipalities.*—Including the Suburban Municipality, the number of municipalities in the interior of the Province was 133, against 129 in the year 1884-85. The increase of four is accounted for by the creation into municipalities of the towns of Assensole, in the district of Burdwan, Perozepore, in the district of Backergunge, and Tikari and Daudnagar, in the district of Gya. An account of the creation of these municipalities was given in paragraphs 29 and 30 of the report for the year 1884-85.

6. In the town of Assensole, Burdwan District, the sanitary and police arrangements were unsatisfactory, and it was recommended that the provisions of the Municipal Act should be extended to that place. The usual preliminary notification was published, and the Act was introduced by a notification dated the 23rd April 1885. It was, however, found that almost the sole income would be derived from the Railway. The only persons who could be found to act as Commissioners were Railway officials or persons connected with the Railway, and they, after trying to carry out the provisions of the Act for some months, found that the income of the Municipality was insufficient. The Commissioners individually were also unable to afford the time necessary for disposing of petitions and for carrying out their duties as Municipal Commissioners, and the Railway authorities were opposed to the continuance of the Municipality. For these reasons the Commissioners at a meeting proposed that Assensole should be withdrawn from the operation of the Municipal Act. A communication has been addressed to the Agent of the Railway Company, giving a statement of the actual requirements of the native quarter of the town, and enquiring whether the Railway authorities would provide for them if the provisions of the Municipal Act are withdrawn from the town. On receipt of the Agent's reply, the question of the abolition of the Municipality will be finally decided.

In Perozepore the Municipality came into working order when nearly the first-half of the official year had elapsed. The taxes for only six months of the year 1885-86 were therefore realized there. In Tikari and Daudnagar the actual working of the municipalities began after the close of 1885-86, and no taxes were levied in them during the year.

7. In Appendix A attached to this report, a statement is given showing the date of establishment of each Municipality in the Province, the population living within municipal limits, and the actual number of rate-payers in each as ascertained from the assessment register of the Municipality.

8. *Constitution of Committees.*—The constitution of the Committees of the various Municipalities as they actually existed at the close of the year 1885-86 is shown, division by division, in the table below:—

DIVISION.	EX-OFFICIO.		NOMINATED.		ELECTED.		TOTAL.		OFFICIALS.		NON-OFFICIALS.		EUROPEANS.		NATIVES.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
1. Burdwan	116	127	215	215	331	342	46	44	285	298	31	36	390	396
2. Presidency	285	227	326	331	661	652	56	44	405	508	35	22	526	630
3. Rajshahye...	187	98	12	87	199	185	52	43	147	142	56	31	111	161
4. Dacca	80	92	117	115	197	207	36	37	161	170	19	19	178	188
5. Chittagong...	40	32	31	39	71	71	16	13	55	58	5	5	66	66
6. Patna	155	182	169	166	324	348	72	71	252	271	44	41	278	307
7. Bhugulpore	57	58	83	83	110	140	24	21	116	119	27	27	113	113
8. Orissa	43	43	36	36	79	79	30	30	49	49	8	8	71	71
9. Chota Nagpore	66	54	8	17	74	71	25	17	49	54	16	10	59	61
Total	979	907	997	1,088	1,976	1,965	357	329	1,619	1,672	241	202	1,735	1,793

These figures show a falling off of 72 in the number of nominated Commissioners, and an increase of 91 in that of the elected Commissioners; showing an increase of 19 in the total number of Commissioners appointed and elected under the new Municipal Act. The increase is in the Burdwan, Dacca and Patna Divisions, while the decrease is in those of the Presidency, Rajshahye and Chota Nagpore. The native element in the constitution of the Committees shows an increase of 58, while the number of Europeans in the Committees has decreased by 39.

9. *Meetings of Committees.*—The statement below shows the number of meetings held by the Commissioners of each Municipality in the Province during the year 1885-86:—

Names of Municipalities.	Number of meetings.	Names of Municipalities.	Number of meetings.
1. Burdwan ...	28	68. Rungpore ...	17
2. Culna ...	16	69. Julpigoree ...	17
3. Cutwa ...	34	70. Kurseong ...	7
4. Dainhat ...	11	71. Dacca ...	26
5. Raneegunge ...	15	72. Nuraingunge ...	12
6. Assensole ...	5	73. Furreedpore ...	19
7. Bankura ...	18	74. Goalundo ...	20
8. Bishenpore ...	20	75. Madaripore ...	28
9. Soory ...	7	76. Burrisal ...	18
10. Midnapore ...	16	77. Nalohiti ...	12
11. Tamlook ...	14	78. Jhalokati ...	18
12. Ghattal ...	25	79. Perozepore ...	3
13. Chunderkona ...	21	80. Nasirabad ...	17
14. Ramjibunpore ...	24	81. Muktagacha ...	23
15. Khirpai ...	16	82. Jamalpore ...	30
16. Hooghly and Chinsurah ...	22	83. Sherepore ...	30
17. Serampore ...	16	84. Kishoregunge ...	21
18. Utterpara ...	15	85. Bazitpore ...	15
19. Bansbariah ...	14	86. Chittagong ...	11
20. Baidyabati ...	23	87. Cox's Bazar ...	12
21. Bhuddossur ...	16	88. Comilla ...	14
22. Kotrung ...	10	89. Brahmanbariah ...	23
23. Howrah ...	30	90. Noakhali ...	13
24. Bali ...	25	91. Patna ...	15
25. Suburbs of Calcutta ...	20	92. Barh ...	17
26. Baranagore ...	19	93. Behar ...	14
27. South Suburban ...	12	94. Gya ...	12
28. Rajpore ...	16	95. Tikari ...	7
29. Barripore ...	13	96. Daudnagar ...	8
30. Joyanagore ...	8	97. Arrah ...	17
31. North Dum-Dum ...	16	98. Buxar ...	9
32. South Dum-Dum ...	13	99. Doomraon ...	13
33. Baraset ...	12	100. Bhabua ...	4
34. Naihati ...	14	101. Sasseram ...	6
35. South Barrackpore ...	21	102. Jugdishpore ...	4
36. North Barrackpore ...	12	103. Mozufferpore ...	18
37. Goherdanga ...	20	104. Sitamarhi ...	10
38. Busrhat ...	18	105. Hajeeepore ...	9
39. Taki ...	16	106. Lalgunge ...	9
40. Buduria ...	17	107. Durbhunga ...	17
41. Krishnagar ...	14	108. Madhubani ...	21
42. Santipore ...	36	109. Roserah ...	17
43. Ranaghat ...	26	110. Chuprah ...	11
44. Nuddia ...	20	111. Sewan ...	8
45. Kushtia ...	13	112. Revilgunge ...	14
46. Kumerkhali ...	17	113. Motihari ...	8
47. Mherpore ...	10	114. Bettiah ...	9
48. Birnagore ...	14	115. Monghyr ...	9
49. Jessore ...	21	116. Jamalpore ...	9
50. Mohespore ...	17	117. Bhagulpore ...	15
51. Kotechandpore ...	17	118. Colgong ...	16
52. Khulna ...	18	119. Purneah ...	14
53. Satahira ...	28	120. English Bazar ...	14
54. Debbhatta ...	16	121. Old Maldah ...	22
55. Chauduria ...	19	122. Deoghur ...	18
56. Berhampore ...	14	123. Sahabgunge ...	21
57. Lalbagh ...	12	124. Cuttack ...	12
58. Jungipore ...	10	125. Pooree ...	16
59. Kandi ...	17	126. Balasore ...	13
60. Darjeeling ...	20	127. Kendrapara ...	7
61. Itampore Beaulah ...	28	128. Jajpore ...	8
62. Dinagopore ...	15	129. Hazaribagh ...	10
63. Nattore ...	18	130. Chattra ...	12
64. Pubna ...	18	131. Ranohi ...	16
65. Serajgunge ...	14	132. Pauria ...	13
66. Bogra ...	17	133. Chyebassa ...	7
67. Sherepore ...	19		

On the whole, the attendance of the Commissioners at these meetings was full, and the elected Commissioners, as a rule, showed a good deal more interest in municipal matters than their predecessors under the old system.

10. *Ward Committees.*—The statement below shows the names of Municipalities in which Ward Committees have been appointed by the Commissioners and the powers under the Municipal Act which have been delegated to them :—

Names of Municipalities.	Number of Ward Committees appointed.	Powers entrusted to the Committees, under section 53 of Act III (B.C.) of 1884.
BURDWAN DIVISION.		
1. Bishnupore	6	<p>Powers of assessment, inspection of conservancy work, cleansing of wards, supervision of road works, and of registration of births and deaths. The Commissioner of the Division remarked that the scheme, which looked well on paper, did not work satisfactorily, as the members were not regular in the performance of their duties.</p>
2. Serampore	4	<p>The following powers have been delegated to these Committees :—</p> <p>(1) To assess holdings.</p> <p>(2) To enquire and report on any matters that may be referred to them by any of the local Commissioners.</p> <p>(3) To look after coolies and carters.</p>
3. Midnapore	6	<p>The Committees were vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231 and 251. They had also charge of the following works in their respective wards :—</p> <p>(1) The supervision of conservancy and sanitary arrangements and the registration of births and deaths.</p> <p>(2) The submission of their opinion upon applications for reduction or remission of taxes and for construction of houses and culverts.</p> <p>It is reported that the Ward Committees performed all these duties to the satisfaction of the Municipal Commissioners and the public.</p>
PRESIDENCY DIVISION.		
4. Suburbs of Calcutta	6	<p>Their functions for the present are confined to submitting recommendations to the Commissioners upon the various subjects of conservancy, drainage, arrangements for the removal of night-soil and sewage and construction of privies, improvement of <i>bustees</i>, watering of roads, lighting, and construction of culverts. They are also required to report upon applications for reduction of taxation and to advise the Commissioners by an expression of their opinion on any question of Municipal administration which may be referred to them.</p>
5. Baranagore	Not stated.	<p>In these two Municipalities Ward Committees were employed in revising assessments. In the latter place the work was much delayed, and, in the opinion of the Chairman, it was inefficiently performed.</p>
6. Naihati	Ditto	

Names of Municipalities.	Number of Ward Committees appointed.	Powers entrusted to the Committees, under section 83 of Act III (B.C.) of 1884.
7. Joynagure ...	Not stated.	No independent powers have yet been conferred upon the Committees.
RAJSHAHYE DIVISION.		
8. Rampore Beaulah ...	... 7	The functions of the Ward Committees in these Municipalities were to report after enquiry on petitions relating to remission or reduction of taxes, to assess new holdings, and to revise the assessment list when necessary.
9. Rungpore ...	... 2	
10. Julpigoree ...	... 6	
11. Dinagpore ...	... 5	Powers under the sections noted below were delegated to the Ward Committees, and it is reported that they worked satisfactorily:— Sections 93, 140, 175 (para. 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211.
DACCA DIVISION.		
12. Sherepore ...	Not stated.	The Committees were entrusted with the powers of assessing taxes in their respective wards, but they declined to accept the duty.
13. Jamalpore ...	Ditto.	The Ward Committees in this town were entrusted with the power of assessing taxes, enquiring into objections, and reporting on the sanitary condition and wants of their respective wards.
14. Nasirabad ...	Ditto.	The Ward Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 225, 230 and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting. The Magistrate of Mymensing reported that several of the Ward Committees did much towards the improvement of their respective wards.
PATNA DIVISION.		
15. Patna ...	... 6	The Municipality was divided into six wards, and each ward was placed in charge of a Ward Committee, consisting of four or more Commissioners. The duties assigned to them were— (a) Control and management of the conservancy, lighting and watering of their respective wards. (b) Disposal of petitions presented under sections 232, 237 and 261 of Act III (B.C.) of 1884. (c) The duty of enquiring into, and reporting upon, applications filed under sections 106 and 107 of the Act. It was reported that these Ward Committees, on the whole, exercised their powers satisfactorily.
16. Chuprah ...	... 4	Three of the Committees were composed of three members each. In ward No. II the Committee had only two members. The Committees were not entrusted with any special or general powers.

11. *Municipal Benches.*—The statement below shows the work done by the Municipal Commissioners in their capacity as Honorary Magistrates in disposing of cases of nuisance and breaches of conservancy rules:—

1885-86.

Serial number.	Names of Municipalities.	Number of cases tried.	Number of persons convicted.	Number acquitted.	Number pending.	Amount of fines realized.	REMARKS.
						Rs. A. P.	
1	Burhan	650	604	35	5	156 15 6	
2	Uda	94	92	13	.....	30 8 0	
3	Outwa	38	31	7	.....	6 12 0	
4	Dumhat	31	30	1	.....	11 10 0	
5	Hanwangan	379	323	56	.....	110 4 0	
6	Ashtode ... ..	.....	.....	.....	.....	.....
7	Hoghy and Chinnam	730	607	144	.....	340 8 0	
8	Banshah	71	66	11	.....	13 1 0	
9	Karampur	73	69	10	.....	30 13 0	
10	Madhyabati	928	108	35	.....	236 5 0	
11	Shuddhwar	173	108	2	.....	193 0 0	
12	Kolrang	70	69	1	.....	85 3 0	
13	Uttaram	118	114	.....	.....	138 11 0	
14	Honah	1,058	722	221	.....	1,010 0 0	
15	Bah	151	148	15	.....	198 5 0	
16	Mulmapur	245	204	106	.....	114 10 0	
17	Tundak	110	93	19	.....	61 8 0	
18	Ghatul	75	80	54	.....	33 15 0	
19	Chundrakona	68	74	9	.....	59 14 0	
20	Sahurals of Calcutta	643	433	104	.....	1,022 14 0	
21	Barnagore	103	126	81	.....	237 0 0	
22	South Suburban	178	137	21	.....	551 8 0	
23	Barrapara	40	45	3	.....	59 0 0	
24	Rajpore	229	170	61	.....	174 4 3	
25	Jaynagore	51	43	5	.....	50 11 0	
26	North Barrackpore	430	283	124	.....	473 5 0	
27	North Dum-Dum	310	271	104	.....	543 8 0	
28	South Dum-Dum	31	25	5	.....	31 12 0	
29	Goleenduma	90	80	9	.....	163 2 0	
30	Keshinagar	200	206	92	.....	140 13 0	
31	Kaulpore	45	60	9	.....	51 0 0	
32	Ranghal	7	.....	.....	.....	9 4 0	
33	Noida	77	67	18	.....	42 3 0	
34	Barnagore	17	13	4	.....	11 15 0	
35	Jessore	149	104	45	.....	122 2 0	
36	Mohesipore	70	60	8	.....	68 14 0	
37	Khobra	33	23	9	.....	23 12 0	
38	Suktham	6	4	.....	.....	8 3 0	
39	Barnagore	377	100	82	.....	174 8 0	
40	Darjeling	380	104	74	.....	221 6 0	
41	Kanpur Baniach	100	280	54	.....	137 0 0	
42	Natore	42	29	13	.....	31 0 0	
43	Sherepore	67	66	1	.....	30 0 0	
44	Dacca	203	272	21	.....	601 8 0	
45	Naraincote	115	125	.....	.....	304 1 0	
46	Burawal	34	25	.....	.....	10 2 0	
47	Chittagong	30	47	.....	.....	51 4 0	
48	Patna	508	2,648	631	.....	2,746 0 0	
49	Nadi	67	83	12	.....	12 1 0	
50	Cy	637	406	159	.....	603 2 3	
51	Arrah	304	213	40	.....	140 8 0	
52	Monrotpore	105	143	16	.....	292 0 0	
53	Burthunpa	204	102	14	.....	175 4 0	
54	Kowari	91	129	10	.....	37 10 0	
55	Moulham	120	148	12	.....	53 0 0	
56	Chuprah	601	353	41	.....	198 15 0	
57	Revilgence	66	40	20	.....	67 0 0	
58	Monery	437	438	140	.....	800 0 0	
59	Jamalnore	71	53	12	.....	75 4 0	
60	Blagulpore	223	231	31	.....	180 13 0	
61	Colong	140	142	14	.....	273 15 0	
62	Purtonb	4	4	.....	.....	8 0 0	
63	Salubgunge	223	219	34	.....	91 7 0	
64	.....	.....	.....	.....	.....	.....
65	Baleswar	141	104	37	.....	120 12 0	
66	Outack	53	40	4	.....	218 10 0	

In Assenole, although a Bench was constituted during the year, no sittings were held.

There were no special Benches of Honorary Magistrates for the trial of offences against municipal regulations. Municipal cases were tried at Alipore and Scaldah by the Police Magistrates or by regular Benches of Honorary Magistrates.

There are no Municipal Benches at Furrupore. The Chairman writes as follows on this subject:—"It is, however, highly desirable that a Municipal Bench should be constituted to try all municipal cases. Few Magistrates can, in the midst of their other duties, bestow that attention to municipal regulations and trials, which alone can ensure the proper maintenance of sanitation. Their other duties are of an engrossing character, and municipal cases can generally occupy only a very subordinate place in their consideration. Since the withdrawal of police service from municipalities, the means for prevention of nuisances and the proper maintenance of sanitary condition are municipal prerogatives only, and it must be readily admitted that a bench constituted exclusively for such cases would give far better results than at present."

The Commissioner of the Division has requested the Magistrate of the district to take steps for the creation of a Municipal Bench at Furrupore.

There were no Municipal Benches in Balasore and Cuttack. The cases were tried by Magistrate Magistrate and Honorary Magistrates.

12. Cases for the breach of conservancy bye-laws and for other offences under the Municipal Act in the Municipalities of Ranchi, Hazaribagh, Chattri, Chyebassa, Puroia.

	Ranchi.	Hazaribagh.	Chattri.	Chyebassa.	Puroia.
Number of cases	620	28	82	25	60
... of persons convicted	610	46	101	16	60
Number of persons acquitted	10	7	4	9	6
Number of persons under trial at the close of the year	...	2	...	...	...
Amount of fines realized	Rs. A. P. 248 8 6	Rs. A. P. 27 0 0	Rs. A. P. 93 15 0	Rs. A. P. 13 0 0	Rs. A. P. 29 0 0

number of cases decided by them.

offences under the Municipal Act in the Municipalities of Ranchi, Hazaribagh, Chattri, and Chyebassa were tried by the regular judicial officers in the districts. The table in the margin shows the

13. *Assessments.*—In the statement below is shown the mode of assessment in vogue in each Municipality in these Provinces, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1885-86:—

Names of Municipalities.	Mode of assessment in vogue.	Rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Howrah ...	House rate ...	7½ per cent. on value of holdings.	Rs. 1,030 quarterly.		
2. Bah ...	Tax on persons ...	According to circumstances.	Rs. 485 annually.		
3. Hooghly ...	Tax on holdings ...	6½ per cent.			
4. Serampore ...	Ditto ...	7½ ditto.			
5. Uttarpara ...	Tax on persons ...	7½ ditto.			
6. Bandelkatti ...	Ditto ...	According to circumstances.		Rs. 588-8	Decrease due to the burning of the Scraphul hat in April 1885.
7. Bhaidaswar ...	Tax on holdings ...	7½ per cent.			
8. Kolaring ...	Ditto ...				
9. Bannamuh ...	Tax on holdings ...				
10. Baranwan ...	Tax on persons ...				
11. Culna ...	Ditto ...				
12. Cutwa ...	Ditto ...				
13. Damhat ...	Ditto ...				
14. Raneeunge ...	Ditto ...				
15. Assensole ...		The tax is levied according to circumstances and property of the taxpayers within the Municipalities.			In Raneeunge the substitution of a tax on holdings for the tax upon persons has been sanctioned, and will be introduced during the current year. In Assensole a tax on the annual value of holdings has been sanctioned, but as a proposal for the abolition of the Municipality is under consideration, no effect has yet been given to the Government order sanctioning the mode of assessment.
16. Bankura ...	Tax on persons ...		No increase.		
17. Bishnupore ...	Ditto ...				
18. Bory ...	Ditto ...			Rs. 425.	
19. Midnapore ...	Tax on holdings ...	7½ per cent.	Rs. 1,538		In Midnapore the assessment was revised by an officer who was paid Rs. 200 for the work. In Chunderkona, Ranjibpore, and Khurja were little variation in the income was caused by the revision of assessment made during the year.
20. Chhatral ...	Tax on persons ...	According to circumstances and property.			
21. Chunderkona ...	Ditto ...				
22. Ranjibpore ...	Ditto ...				
23. Khurja ...	Ditto ...				
24. Kharja ...	Ditto ...				
25. Suburbs of Calcutta ...	Tax on holdings ...	7½ per cent.	Rs. 8,977 14 3		
26. Baranagore ...	Tax on holdings ...	7½ per cent.			
27. South Suburban ...	Tax on holdings ...	7½ per cent.	Rs. 707 12 0 per annum.		
28. Rajpore ...	Tax on holdings ...	7½ per cent.	Rs. 66 0 0		
29. Baranagore ...	Tax on holdings ...	7½ per cent.			
30. Jaynagar ...	Tax on holdings ...	7½ per cent.			
31. South Dum-Dum ...	Tax on holdings ...	7½ per cent.			
32. North Dum-Dum ...	Tax on holdings ...	7½ per cent.			
33. South Baranagore ...	Tax on holdings ...	7½ per cent.			
34. North Baranagore ...	Tax on holdings ...	7½ per cent.			
35. Baranagore ...	Tax on holdings ...	7½ per cent.			
36. Nahati ...	Tax on holdings ...	7½ per cent.	1,172 0 0		
37. Baranagore ...	Tax on holdings ...	7½ per cent.			
38. Taki ...	Tax on holdings ...	7½ per cent.	80 4 0		Small decrease.
39. Baranagore ...	Tax on holdings ...	7½ per cent.	78 6 0		
40. Gobardanga ...	Tax on holdings ...	7½ per cent.	241 16 0		
41. Keshavnagar ...	Tax on holdings ...	7½ per cent.	220 10 3		
42. Baranagore ...	Tax on holdings ...	7½ per cent.			
43. Baranagore ...	Tax on holdings ...	7½ per cent.			
44. Nuddea ...	Tax on holdings ...	7½ per cent.	100 8 9		
45. Kuchit ...	Tax on holdings ...	7½ per cent.			
46. Kumerkhal ...	Tax on persons ...	7½ per cent.			
47. Meherpore ...	Tax on persons ...	7½ per cent.			
48. Baranagore ...	Tax on persons ...	7½ per cent.		Rs. 86 13 0	
49. Jessore ...	Tax on holdings ...	7½ per cent.			
50. Kotechoudpore ...	Tax on holdings ...	7½ per cent.			
51. Midnapore ...	Tax on persons ...	7½ per cent.			
52. Sathkha ...	Tax on persons ...	7½ per cent.			
53. Debidia ...	Tax on persons ...	7½ per cent.			
54. Chandura ...	Tax on persons ...	7½ per cent.			
55. Khulna ...	Tax on persons ...	7½ per cent.			
56. Berhampore ...	Tax on persons ...	7½ per cent.			
57. Lalouah ...	Tax on persons ...	7½ per cent.			
58. Juncipore ...	Tax on persons ...	7½ per cent.			
59. Kandi ...	Tax on persons ...	7½ per cent.			
60. Rampore Baulah ...	Tax on persons ...	7½ per cent.			
61. Natore ...	Tax on persons ...	7½ per cent.			
62. Dinapore ...	Tax on persons ...	7½ per cent.			
63. Bunglepore ...	Tax on persons ...	7½ per cent.			
64. Bonga ...	Tax on persons ...	7½ per cent.			
65. Sherpore ...	Tax on persons ...	7½ per cent.			
66. Pubna ...	Tax on persons ...	7½ per cent.			
67. Baranagore ...	Tax on persons ...	7½ per cent.			
68. Darjeeling ...	Tax on annual value of holdings ...	10 per cent.			
69. Kurseong ...	Tax on annual value of holdings ...	10 per cent.			
70. Jaldighi ...	Tax on annual value of holdings ...	10 per cent.			
71. Dacca ...	Tax on annual value of holdings ...	10 per cent.			
72. Naraingunge ...	Tax on annual value of holdings ...	10 per cent.			
73. Faridpore ...	Tax on annual value of holdings ...	10 per cent.			
74. Chaulm ...	Tax on annual value of holdings ...	10 per cent.			
75. Maunipore ...	Tax on annual value of holdings ...	10 per cent.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
76. Burdwan			Rs. 1,455-7 per annum.	...	Assessment revised, but result not reported.
77. Naichitti ... ..			...	...	In all the municipalities, where the tax upon persons was imposed, Government buildings used for public purposes were assessed under section 80 of the Municipal Act.
78. Jhalakati			Rs. 278 per annum.	...	
79. Porcupore ... ..			...	...
80. Nasirabad ... ..			...	...
81. Muktasaha ... ..			...	...
82. Jamalpara ... ..			...	...
83. Sherepore			Rs. 254-0-6 per annum.	...	Assessment revised, but result not reported.
84. Kaborogunge			Rs. 190 per annum.	...	Ditto ditto.
85. Raizpore ... ..			...	...
86. Chittagong Town	Tax on holdings	At 7½ per cent.	...	...	Assessment revised, but result reported to be not satisfactory.
87. Cox's Bazar		Levied according to circumstances and property of the assessors.	...	...	In these Municipalities Government buildings were assessed according to their annual valuation.
88. Comilla	Tax upon persons	...	...	...
89. Brahmanbariah ... ..		...	...	Rs. 12-4.	
90. Noakhali ... ..		...	...	...
91. Patna	Tax on holdings	At 7½ per cent.	...	...	In this Municipality a revision of assessment was made of holdings in Thana Sultanpur and Malasani Shikra. The result was an increase in the demand, but it is believed that the enhancement will be reduced to a considerable extent after the disposal of appeals.
92. Barh	Tax upon persons	Levied according to circumstances and property.	...	Rs. 2,273-6 per annum.	Assessment revised, but result not known.
93. Behar ... ..		...	...	...
94. Gya	Tax on holdings	At 7½ per cent.	Rs. 1,500 per annum.	...	
95. Tikari	Ditto	Ditto.	...	...
96. Daudnagar ... ..		...	...	...
97. Arrah ... ..		...	...	...
98. Fazar ... ..		...	...	...
99. Faizpur	Tax upon persons	Levied according to circumstances and property of the assessors.	Rs. 81-12 per annum.	...	
100. Sasaram ... ..		...	...	...
101. Haidkote ... ..		...	...	...
102. Jangipore ... ..		...	...	...
103. Mungerpore	Tax on holdings	At 7½ per cent.	...	...	Assessment revised, but result not known yet.
104. Hajipur	Ditto	Ditto.	...	...
105. Lalgunia	Ditto	Ditto.	...	...
106. Sitamuti	Tax upon persons	Levied according to circumstances and property.	Rs. 84 per annum.	...	
107. Burdwan	Tax on holdings	At 7½ per cent.	...	...	Assessment revised under section 87. The demand came up to Rs. 22,301-4, but was subsequently reduced on objections to Rs. 20,800-6.
108. Bawal	Tax upon persons	Levied according to circumstances and property.	Rs. 450-14-3 per annum.	...	
109. Madhubani ... ..		...	...	...
110. Chuprah ... ..		...	...	...
111. Kachhinga	Tax on holdings	At 7½ per cent.	Rs. 805 per annum.	...	
112. Suran	Ditto	Ditto.	...	...
113. Molihari	Tax upon persons	Levied according to circumstances and property of assessors.	...	...	Assessment revised, but the amount of increase in the demand has not been stated.
114. Bettiah ... ..		...	...	...
115. Monsteyr	Tax on holdings	At 7½ per cent.	...	Rs. 50 per annum.	
116. Jamalpore	Ditto	At 7½ per cent.	...	...
117. Famenpore	Ditto	At 5 per cent.	...	...
118. Cokong	Tax on persons	According to circumstances and property.	...	...	The assessment of house tax was under revision when the year closed.
119. Purneah	Tax on holdings	At 6 per cent.	...	...
120. English Bazar	Tax upon persons	At 6 annas per cent. per annum upon income.	...	Rs. 23 per annum.	
121. Old Malda		According to circumstances.	...	Rs. 400 per annum.	Due to the gradual falling off of the trade in the town and the increasing poverty of the people.
122. Daghur ... ..		...	...	...	The assessment was revised in the latter part of 1884-5, but it did not affect the income much.
123. Sahibnagar	Tax on holdings	At 5½ per cent.	...	...
124. Cuttack		Levied according to circumstances and property of assessors.	Rs. 876-4-6 per annum.	...	
125. Kendrapara	Tax upon persons	At 7½ per cent.	Rs. 257-5-8.	...	
126. Jagm ... ..		...	...	...
127. Pooner	Tax on holdings	At 7½ per cent.	...	...
128. Balasore	Tax upon persons	According to circumstances and property.	...	...
129. Hazaribagh	Ditto	Ditto	Assessment revised, but result not known.	...	For the purpose of assessment the town of Hazaribagh is divided into five blocks. In each block two Commissioners make house to house enquiries and fix the assessment of each ratepayer. The tax is levied at the fixed rate of 1 per cent. per annum on incomes.
130. Chattri	Ditto	At 1 per cent. on income.	...	Rs. 12 per annum.	
131. Ranai	Ditto	According to circumstances.	...	...
132. Purulia	Ditto	Ditto	...	Rs. 162-1-3 per annum.	In Purulia the assessment is made by each Commissioner within his beat. It is then revised by a Committee of three Commissioners. The rate varies from two pice to half a pie in the rupee.
133. Chyavan	Ditto	At 4 pie in the rupee on incomes.	Assessment revised, and will come into force in 1886-87.	...	

14. During the year the provisions of the Bengal Municipal Act III

Fresh imposts levied during the (B.C.) of 1884, which provide for the levy of a tax on carriages, horses, and other animals, were extended to the Municipalities of Bhuddessur, in the district of Hooghly, Raneeunge, in the district of Burdwan, and Nasirabad, in the district of Mymensingh. Sanction was also given to the Commissioners of the Municipalities named below to charge a fee, under section 143 of the Act, for the registration of carts which are kept or habitually used within the Municipalities:—

(1) Berhampore, (2) Sherepore, in the district of Bogra, (3) Goalundo, and (4) Furreedpore. Authority was given during the year to the imposition of both the kinds of taxes mentioned above, namely, a tax on carriages, horses, and other animals mentioned in the fifth schedule of the Act, and a fee for tho

registration of carts, in the Municipalities of Mozufferpore, Sowan, in the district of Sarun, Sahebgunge, in the district of the Sonthul Pergunnahs, and in the Cuttack Cantonment.

Extension of the various parts of the Municipal Act and bye-laws sanctioned during the year.

15. The conservancy provisions contained in Part VI of the Municipal Act were, during the year, extended to the Municipalities named below :—

- | | |
|-------------------------------------|--------------------|
| 1. Bansbariah. | 11. Krishnagar. |
| 2. Assensole. | 12. Burrisal. |
| 3. Cutwa. | 13. Kotechandpore. |
| 4. The Suburbs of Calcutta. | 14. Perozepore. |
| 5. The South Suburban Municipality. | 15. Goalundo. |
| 6. South Barrackpore. | 16. Patna. |
| 7. North Barrackpore. | 17. Bettiah. |
| 8. South Dum-Dum. | 18. Madhubani. |
| 9. Baduria. | 19. Buxar. |
| 10. Khulna. | 20. Sahebgunge. |
| | 21. Kendrapara. |

This increases the number of municipalities in which the conservancy provisions were in force from 103 to 124.

Part VII of the Act, which relates to water-supply, was extended to the Darjeeling and Burdwan Municipalities during the year.

Part IX, which regulates the construction and cleansing of latrines, was previously in force in 15 municipalities, and, during the year, was extended to 16 towns, bringing the number up to 31. It was extended to the following towns :—

- | | |
|----------------|------------------|
| 1. Howrah. | 9. Nattore. |
| 2. Midnapore. | 10. Madaripore. |
| 3. Soory. | 11. Goalundo. |
| 4. Assensole. | 12. Furreedpore. |
| 5. Culna. | 13. Burrisal. |
| 6. Baidyabati. | 14. Arrah. |
| 7. Baranagore. | 15. Jamalpore. |
| 8. Darjeeling. | 16. Sahebgunge. |

Part X, which contains provisions for the regulation of markets, was, at the close of the year, in force in 43 municipalities, as compared with 30 at the close of the previous year. It was extended to the Municipalities named below :—

- | | |
|---------------------------|-----------------|
| 1. Midnapore. | 7. Chittagong. |
| 2. Hooghly and Chinsurah. | 8. Chuprah. |
| 3. Assensole. | 9. Revilgunge. |
| 4. Cutwa. | 10. Jamalpore. |
| 5. Goalundo. | 11. Sahebgunge. |
| 6. Furreedpore. | 12. Chattra. |

Part XI of the Act, which prescribes rules for the registration of births and deaths, was extended to the town of Assensole during the year.

Bye-laws were framed by the Commissioners of the following Municipalities and approved by Government :—

- | | |
|---------------------|----------------|
| 1. Darjeeling. | 3. Chittagong. |
| 2. Rampore Beaulah. | 4. Durbhunga. |
| | 5. Colgong. |

16. *Rectification of Municipal Boundaries.*—The Commissioner of the Burdwan Division submitted, on the 20th February 1885, a copy of a resolution passed by the Municipal Commissioners of Bankura, recommending, under section 9 of Act III (B.C.) of 1884, the exclusion of the villages of Sanbanda and Bejgram from that Municipality. These villages were united with the Municipality in 1879. At that time the majority of the inhabitants were carters and lived by carting goods; they have now given up that trade, and at present three-fourths of the population are engaged in agriculture. The proposal was sanctioned by Government in May 1885.

17. In January 1886 the Commissioner of Patna reported that the limits of the Bhabua Municipality, in the district of Shahabad, might be extended so as to include within them the villages of Khelaspore and Seon. Three-fourths of the adult male population of the villages were chiefly employed in pursuits

other than agricultural, and the villages lay within a mile from the Municipality. The Municipal Commissioners at a meeting recommended the proposal, and the sanction of Government was accorded to it with effect from the 1st July 1886.

18. In the month of March 1886 it was brought to the notice of Government that in the definition of the boundaries of the Gya Municipality, published in the notification of 9th June 1873, the western boundary was described in a vague and indefinite manner. It was therefore resolved by the Commissioners to revise the limits of the Municipality, with the object of giving it a well-defined boundary. After some correspondence, the proposal received the sanction of Government on the 22nd February 1887.

19. About the commencement of the year a proposal to extend the limits of the Roserah Municipality, in the district of Durbhunga, so as to include within them the villages of Damodurpore, Luchmipore and Sahiar, was received. These villages adjoined, and were inhabited by persons who carried on trade in, the Municipality. Difficulty was consequently often experienced in collecting taxes from persons who had shops in Roserah, but who removed to their permanent homes in these villages when the business season was over. The sanitary condition of the villages was also very bad. For these reasons they were included within the limits of the Municipality by a notification dated the 16th January 1886.

20. The municipal limits of the town of Madhubani included only a portion of a village called Bhawra. The majority of the inhabitants of the excluded portion of the village were non-agriculturists. The grounds of their exclusion from municipal supervision, if any existed in the beginning of the Municipality, did not exist now, and the Commissioners resolved to rectify this anomalous state of things by bringing within the limits of the Municipality the remaining portion of the village. The proposal received the sanction of Government with effect from the 1st July last.

INCOME.

21. The year opened with a balance of Rs. 4,98,490, and the income of the year was Rs. 26,32,864, making a total of Rs. 31,31,354. The following statement shows the municipal income of the year as compared with that of the previous year :—

22. The differences under (c) and (d), tax on persons and tax on owners, are due to a re-arrangement in the exhibition of the actual receipts under each head in different Municipalities. The decrease under "Miscellaneous" requires explanation. It is due to last year's receipts having included Rs. 88,083 on account of donation and sale proceeds of Government promissory notes for the water-works at Burdwan, and a sum of Rs. 67,695 sale proceeds of the ranges of shops belonging to the dispensary at Monghyr, and temporarily credited in the municipal funds for safe custody.

23. *Grant to Municipalities.*—The following grants, aggregating Rs. 30,954, were made to Municipalities during the year from provincial or local funds:—

NAMES OF MUNICIPALITIES.	Amount of grant.	Purpose for which the grant was given.
	Rs.	
1. Burdwan ...	985	Granted by Government as aid towards the maintenance of schools within the town.
2. Midnapore ...	130	Granted by Government for the maintenance of the girls' school transferred to the management of the Municipal Commissioners from the hands of the Local Committee.
3. Baidyabati ...	99	No explanation given of this item in the Commissioner's report.
4. Soory ...	18	Received from the Mallet Fund as contribution towards the maintenance of the Local Charitable Dispensary.
5. Lalbagh ...	3,600	Granted by Government on behalf of the Nizamut for the conservancy of the city.
6. Sherepore ...	105	Granted by Government for the purpose of helping the Municipality in removing dead bodies, pulling down damaged buildings, &c., after the earthquake of July 1885.
7. Darjeeling ...	7,534	This amount represents grants made by Government from the Darjeeling Improvement Fund and from Provincial revenues for the purposes stated below:— Rs. 50 from the Improvement Fund for supplying ladders to coolies and porters licensed under Act V (B.C.) of 1883. ,, 1,000 from the Improvement Fund towards the liquidation of the Cooch Behar loan of Rs. 50,000 for water-works. ,, 6,484 from the Provincial revenues for the maintenance of certain roads lying within municipal limits.
8. Kurseong ...	500	Granted from the Darjeeling Improvement Fund for the extension and improvement of water-works.
9. Julpigoree ...	1,517	Given by Government from Provincial Funds for the refund of taxes illegally collected during the period when the defunct union of Julpigoree had no legal status for imposing taxes.
10. Gya ...	6,549	Granted from the Lodging-house Fund for expenditure on roads and buildings.
11. Sasaram ...	1,205	} No explanation given of these items in Commissioner's report.
12. Nizambarhi ...	200	
13. Bettiah ...	605	
14. Deoghur ...	210	Granted by the Lodging-house Committee from the funds at their disposal for purposes of conservancy.
15. Poorce ...	4,500	Granted from the Lodging-house Fund for the following purposes:—
		Rs.
		Conservancy and medical charges ... 3,000
		Construction of Upper Armstrong road ... 1,100
		Construction of cremation enclosure ... 400
		Total ... 4,500
16. Cuttack ...	200	From the Cuttack Government Khas Mehal Improvement Fund for the improvement of the town. It was utilised in draining a very unhealthy part of the town known as Mehendipore. This grant has not been shown in the accounts submitted by the Commissioner.
Total ...	30,954	

24. The amount raised by local taxation increased from Rs. 19,47,414 to Rs. 19,93,461, the difference being Rs. 46,047. This is equivalent to an increase of 1·454 pies per head of population, the exact amount last year having been 12 annas and 193 of a pic, while this year it is 12 annas and 1·647 pies. As the population was 26,27,856, while the income was Rs. 26,32,864, the income was almost exactly equal to one rupee per head.

EXPENDITURE.

25. The year closed with a balance of Rs. 3,95,675. The following statement shows the various heads of expenditure during the year:—

26. The statement shows a decrease of a lakh and a half in the expenditure under 3 (f) "Water-works, establishment, and repairs." This is due to the completion of the Burdwan water-works, and to a decrease in expenditure on the water-supply scheme for Bhagulpore. There is a marked increase under the head "Public Instruction." The charge under the head of "Miscellaneous" is almost entirely due to buying and selling of Government securities this year and last year in the Municipality of the Suburbs of Calcutta and of Monghyr.

27. Rs. 15,225, as against Rs. 13,071 in the preceding year, was spent on vaccination. The statement below shows the results of vaccine operations carried on during the year in Municipalities and public dispensaries :—

Number of Municipalities and dispensaries to which vaccinators were attached.	Number of vaccinators employed.	NUMBER OF PERSONS VACCINATED.			PERCENTAGE OF SUCCESSFUL CASES.		STRENGTH OF VACCINE ESTABLISHMENT EMPLOYED.				
		Male.	Female.	Total.	Primary.	Re-vaccination.	Deputy Superintendent.	Inspectors.	Head vaccinators.	Vaccinators.	Licensed vaccinators.
170	226	45,983	30,730	84,823	94.51	85.33	1	3	1	221	29

28. The subjoined statement shows the number of vaccinations which were performed with bovine lymph during the year under review in some of the Municipalities in Bengal :—

Description of virus.	Circles.	Number of arms.	Total number vaccinated.	PRIMARY.		RE-VACCINATED.		PERCENTAGE OF SUCCESSFUL CASES.	
				Number vaccinated.	Number successfully vaccinated.	Number re-vaccinated.	Number successfully re-vaccinated.	Primary.	Re-vaccination.
Direct from calf	Central depot in the Suburbs of Calcutta.	.....	1,350	1,223	1,125	110	80	92.23	43.10
With calf lymph in tubes. Its arm-to-arm transmission of bovine lymph.	Municipalities	18	3,108	3,144	2,007	24	18	84.93	72.00
	Ditto	6	7,861	7,768	7,324	38	19	95.18	59.00
	Total	24	12,313	12,135	11,186	178	87	90.74	56.33

29. During the year the Compulsory Vaccination Act V (B.C.) of 1880 was extended to the Municipalities of Mozufferpore, Arrah, Serajgunge and Chattrah. The Bill to amend this Act, referred to in paragraph 89 of the report for 1884-85, received the assent of the Governor-General on the 5th March 1887, and is styled as Bengal Act II of 1887.

30. The table below shows the number of villages visited by the Deputy Sanitary Commissioners and the Deputy Superintendents of Vaccination in connection with their sanitary duties :—

CIRCLES.	BY THE DEPUTY SANITARY COMMISSIONERS.		BY THE DEPUTY SUPERINTENDENTS OF VACCINATION.	
	Number of officers.	Number of villages inspected.	Number of officers.	Number of villages inspected.
Metropolitan	1	306	5	2,152
Darjeeling	1	300	2	175
Ranchi	1	301	1	60
Sonchal Poryumna	1	345		
Orissa	1	1,155		
Behar	1	440		
Total	6	2,816	8	2,390

31. The remarks contained in paragraph 2 of Home Department's letter No. 55, dated the 14th May 1886, concerning the amount of inspection work done by certain Deputy Sanitary Commissioners and Deputy Superintendents

of Vaccination in their capacity as sanitary inspectors, were communicated to the Sanitary Commissioner. It has been explained that the disproportion observed in the work of the various officers was nominal and not real, as the officers who showed less sanitary work had done more vaccination work. The Deputy Sanitary Commissioner of the Sonthal Pergunnahs Circle inspected no less than 1,002 villages in connection with his duties as Superintendent of Vaccination. In the Darjeeling Circle the outturn of work was necessarily small, as some of the northern districts comprised in the Circle are sparsely peopled, and the villages are scattered wide apart, and are so difficult of access and so extensively divided by natural barriers that to visit and inspect one is equivalent to doing the work of four or five villages in many other parts of Bengal. The Deputy Sanitary Commissioner of the Eastern Bengal Circle has been removed from the Sanitary Department for neglect of his duties. His work for the year 1885-86 has not been shown as he did not submit any returns for the year, though repeatedly called upon to do so by the Sanitary Commissioner.

32. *Burdwan Division.*—In Burdwan the regular supply of filtered water commenced from the 1st December 1884. The cost of the water-works amounted up to the close of the year 1885-86 to Rs. 2,31,430, including cost of maintenance. It was met as follows.—

	Rs.
By loan	1,00,000
From Government as a contribution	50,000
From the Maharajah of Burdwan as a contribution	50,000
By the sale of the Joojooty sluices	11,000
Total	2,11,000

It is proposed that the remainder of the cost as well as the amount of certain bills still due to contractors (which will bring the total cost up to Rs. 2,36,000) shall be paid by a loan of Rs. 25,000, which the Commissioners intend to raise in the open market. The works have proved of great benefit to the inhabitants of the northern portion of the town in which the pipes have been laid. The water is drawn from the Banka river behind the Kanchannagore weir, and pumped by engines into three settling tanks. The water then passes into two filters, from which it runs into the clear water reservoir, and it is finally pumped into the pipes and distributed throughout the town. In paragraph 92 of the report for 1884-85, it was stated that the Commissioners had sanctioned house connections which were soon to be carried out. This work was effected during the year under report, and 64 houses were connected with the service main. In Soory the Municipal Commissioners reserved a tank exclusively for drinking purposes. It was cleaned during the hot season, and a filtering drain constructed on its bank with a view to purifying the water of the surface drains which discharge into the tank. The cost incurred for this purpose amounted to Rs. 623.

In the Hooghly and Chinsurah Municipality the Commissioners set apart during the year four tanks for the supply of good drinking water. Mr. Scott, the Government Engineer, whose services were lent to the Howrah Municipality for the preparation of the plans and estimates of the scheme for the supply of filtered water to the riparian Municipalities lying between Howrah and Sorampore, fell seriously ill shortly after the commencement of the work, went on sick leave and died. An application was again made to Government for the services of another Engineer, but as no officer was available, the work remained in abeyance. The Municipal Commissioners have since resolved at a meeting to accept the services of Mr. D. Anselmo for the purpose of making a survey and preparing a detailed map of the Municipality. In Tumlook the Commissioners caused two tanks to be cleaned during the year at a cost of Rs. 314, and set apart for the reservation of drinking water. The Commissioners of the Chundorkona Municipality obtained a large tank in the heart of the town on permanent lease, and reclaimed it at a cost of Rs. 1,020. It has been set apart for drinking purposes. In Khirpai the Commissioners reclaimed an old tank situated in a thickly-peopled part of the town at a cost of Rs. 200.

33. *Presidency Division*.—The Commissioners of the South Suburban Municipality excavated a tank for the supply of drinking water. In Santipore, the Commissioners acquired an old foul tank called Chorepukur, at a cost of Rs. 2,524, and re-excavated it. The Municipal Commissioners of Meherpore dug three wells during the year for the supply of drinking water to the people living at a distance from the river Bhairab which flows past the town.

34. *Rajshahye Division*.—The Commissioners of the Darjeeling Municipality discussed the question of increasing the quantity of the supply of water in order to allow house connections to be made with the main pipes, and a second spring was tapped during the year. A new hydrant was erected on the cart-road, and another on the Ferndale road, at a cost of Rs. 916. Part VII (Water-supply) of Act III (B.C.) of 1884 was in force in the Municipality, and a water-rate of 3 per cent. per annum was levied from the 1st May 1885. In Nattore, the excavation of a tank for the supply of drinking water to the people of the Burgachia ward of the Municipality was commenced during the year. In Pubna, four masonry wells and eleven ring-wells were sunk during the year in different parts of the town. In Serajgunge, twelve wells with potters' rings were dug during the year. The Commissioners incurred an expenditure of Rs. 552 in deepening a channel which connects the Dhanbundee river with the Rowhabaree river. In the Kurseong Municipality the Commissioners laid during the year three branch lines of pipes and constructed a bathing platform. A fourth line was also opened for the supply of water to the shop-keepers and people of the western section of the bazar near the Kurseong dāk bungalow. The total expenditure incurred for the purpose was Rs. 980, of which Rs. 500 was received from the Darjeeling Improvement Fund.

35. *Dacca Division*.—In the Furreedpore Municipality the Commissioners re-excavated two tanks at a cost of Rs. 1,600. In Goalundo the Commissioners spent Rs. 379 in excavating two tanks in the town. In Nāsirabad, in the district of Mymensingh, a tank, called the Dungabari tank, was re-excavated at the expense of the Municipality. It has been reserved specially for drinking purposes.

36. *Bhagulpore Division*.—The Commissioners of the Monghyr Municipality converted during the year six unprotected wells into substantial masonry ones. All the wells are reported to have 16 feet or more of water, and are much prized by the residents. In Jamalpore two masonry wells were constructed in the villages of Jahanzira and Keshulpore at a cost of Rs. 333. The water of most of the wells is considered to be impure. To remedy this want of pure water, the East Indian Railway Company intend to supply water from the hills. The works, which are estimated to cost Rs. 64,807, have been taken in hand. In the Bhagulpore Municipality the construction of the water-works referred to in paragraph 98 of the report for 1884-85 was not completed; they are estimated to cost Rs. 2,65,697.

37. *Orissa Division*.—The Commissioners of the Jajpore Municipality spent Rs. 25-7-9 in filling some of the wells in the town. In Kondrapara the expenditure for this purpose was Rs. 28-6 only.

38. *Conservancy*.—*Burdwan Division*.—In Raneezunge the Commissioners introduced into the Municipality the system of removing sweepings by contractors. In Bali the town sweepings were utilized in protecting the Strand from the encroachments of the river. In Midnapore the supervision of the work connected with conservancy was delegated to the committees of the six wards into which the town is divided. It is reported that the committees performed this duty with care and attention. Each committee was allowed a certain number of jemadars, coolies, carts, &c. The total strength of the conservancy establishment consisted of 1 overseer, 10 jemadars, 1 sirdar cooly, 75 coolies, 14 melters and 2 keepers of bullocks.

39. Part VI (Conservancy) of the Bengal Municipal Act was in force in the Municipalities of Burdwan, Culna, Cutwa, Raneezunge, Soory, Howrah, and Midnapore. In Hooghly and Chinsurah, Serampore, Baidyabati, Bali and Bankura, portions only of this part of the Act were in force. Part IX (Latrines) was in force in the Municipalities of Culna, Raneezunge, Soory, Hooghly and Chinsurah, Serampore, Baidyabati, and Bhuddessur. In Howrah the various trenching grounds leased by the Municipality have become so saturated with

night-soil as to require rest and to have some feeding crops grown on them in order to revive their deodorizing properties. A scheme for the removal of night-soil beyond municipal limits by means of a light tramway is under contemplation by the Municipal Commissioners, and the sanction of Government has been given to raise the sum of Rs. 50,000 by a loan in the open market for the execution of the scheme. Part IX of the Act is in force in this Municipality as well as in Midnapore.

40. *Presidency Division*.—In the Suburban Municipality, the work of removal of sweepings and garbage was done by a contractor, who was paid Rs. 2,750 per mensem for the work. The whole of Part VI, with the exception of sections 239, 240, 241, 242, 252, 275 and 276, is in force in the Municipality. The removal of night-soil of the Municipality was also done by contract, and Part IX of the Municipal Act was in force in the town. The conservancy work of the other towns in the Presidency Division was not adequately attended to. In many places there were no regular establishments maintained for this purpose, and the means at the disposal of the Commissioners were often times so very slender that they did not allow large expenditure for the improvement of the sanitary condition of the towns. Part VI was in force in the following Municipalities in this Division:—

South Suburban, South Dum-Dum, South Barrackpore, North Barrackpore, Naihati, Goberdanga, Busirhat, Baduria, Krishnagar, Nuddoa, Meherpore, Jessore, and Mohoshpore.

Part IX was in force in Baranagore, in the Tallygungo ward of the South Suburban Municipality, Krishnagar and Jessore.

41. *Rajshahy Division*.—In the Darjeeling Municipality the street-sweepings and garbage were disposed of by being shot down the hill-side by means of a wire-tramway. In all the other towns of the Rajshahy Division the work was done by coolies and carts. Part VI of the Municipal Act was in force in the Municipalities of Darjeeling, Dinagore, Nattore, Pubna, Bogra, Rungpore, and in certain mohullahs of the Rampore Beaulah Municipality. Part IX of the Act was in force in Darjeeling, Dinagore Nattore and some mohullahs of Rampore Beaulah.

42. *Dacca Division*.—In this Division the work of conservancy and disposal of night-soil was performed under no regular system. Except in Dacca, there was no other Municipality where a regular establishment was maintained for the purpose. In the former city the sweepings and refuse were removed in carts and utilized in filling up cess-pools and filthy drains, called "gora." The total cost of the scavenging establishment amounted to Rs. 40,863-8-6. In Naraingunge, Furreedpore and Burrisal, the work of surface cleaning only was done, and the establishments employed for the purpose is reported to have been adequate. Parts VI and IX of the Municipal Act were in force in the Municipalities of Dacca, Naraingunge, Madaripore and Burrisal, and Part VI only in Furreedpore and Goalundo.

43. *Inspection of Municipalities by the Sanitary Commissioner*.—During the

<i>In January.</i>	<i>In August—continued.</i>
Balsore.	Goalundo.
Cuttack.	Julpigoree.
<i>In February.</i>	<i>In November.</i>
Pooree.	Dinagore.
Krishnagar.	Suburbs of Calcutta.
Jessore.	Rungpore.
Khulna.	Bogra.
Burrisal.	Rampore Beaulah.
<i>In March.</i>	Pubna.
Midnapore.	Raneengunge.
<i>In May.</i>	<i>In December.</i>
Darjeeling.	Hasaribagh.
<i>In August.</i>	Ranchi.
Nasirabad.	Chyehassa.
Dacca.	Purulia.
Naraingunge.	Bankura.
Furreedpore.	Suburbs of Calcutta.

year, the Sanitary Commissioner visited the Municipalities named in the margin, and forwarded reports of his inspections to the Municipal Commissioners. He reported that of these towns, the sanitary conditions of only Darjeeling, Goalundo, Ranchi and Purulia were found to be fairly satisfactory. In all the rest, many sanitary defects of a more or less grave nature existed. The Municipalities of the Suburbs of Calcutta, Khulna, Krishnagar, Nasirabad, Furreedpore, Julpigoree, Rungpore, and Pubna were reported to be in the worst possible condition.

notably the first-named Municipality. The Municipal Commissioners of

Dacca, Naraingunge, Dinagopore, Bogra, Rampore Beaulah, Purulia, Pooree, Burrisal, Hazaribagh and Bankura were found to have effected creditable improvements. There was retrogression reported in the condition of Furreedpore, Rungpore and Chyebassa.

44. *Registration of births and deaths.*—The Act for the registration of births and deaths was in force in 117 municipalities; and the expenditure under this head amounted to Rs. 6,451, as against Rs. 4,245 in 1884-85.

In Burdwan, both births and deaths were recorded. In the other municipalities of the district of Burdwan, deaths only were recorded. The work of registration was performed by the police in all the municipalities in this district, except Culna, Howrah and Bankura.

In the Hooghly and Chinsurah Municipality the work was done by the collecting Ameens, who were granted an additional allowance of Rs. 4 each per mensem. The Municipal Commissioners of Serampore employed one clerk at Rs. 10 and four mohurirs on Rs. 8 each per mensem for the purpose. In the other municipalities of the district of Hooghly, the Commissioners entrusted the duty to the clerks in their respective offices with a small increment to their pay. In the Municipality of Midnapore, births and deaths were registered by the second clerk of the Municipal Office. In the other municipalities in the district of Midnapore, deaths only were registered. The work in these towns was performed by the regular municipal establishment, and no extra remuneration was given. Part XI of the Municipal Act, which relates to the registration of births and deaths, was, in this Division, in force in the Municipalities of Bankura, Bishnupore, Midnapore, and the municipalities in the district of Hooghly.

45. In the Suburban Municipality, Presidency Division, the registration of births and deaths is conducted by the police. Each police thana forms a registering circle, and the police officer in charge is the *ex-officio* registrar of births and deaths, within his jurisdiction. Besides the above check, registrars are attached to each burning ghât and burial-ground. The hospitals, jails, public institutions, and coolie depôts submit their returns direct to the Municipal Office. Part XI of the Municipal Act was in force in the Municipality during the year. In the Municipalities of Baranagore, South Suburbs, Barripore, South Barrackpore, North Barrackpore, Nuddea, and Lalbagh, births and deaths were registered by paid agencies employed by the Municipal Commissioners. Part XI of the Municipal Act was not in force in any municipality except Nuddea and Lalbagh.

In Rajpore, Joynagore, North and South Dum-Dum, Barasat, Naihati, Goberdanga, Busrhat, Taki, Baduria, Krishnagar, Santipore, Ranaghat, Kumerkali, Meherpore, Birnagore, Kotechandpore, Mohoshpore, Berhampore, and Kandi, the work of registration was done by the existing municipal establishment. In Jungipore the compounder of the Charitable Dispensary did the work for an additional allowance of Rs. 5 per mensem. In all the other municipalities the police kept the registers of vital statistics. Part XI of the Act was in force in the Municipalities of Krishnagar, Santipore, Ranaghat, Meherpore, Birnagore, and Jessore.

46. In the Rajshahy Division the work of registration of vital statistics was performed by the police, except in Nattore and Rampore Beaulah. In the former, a clerk was employed for the purpose, and in the latter, the municipal pound-keepers did the work. Both births and deaths were registered in the Municipalities of Darjeeling, Rampore Beaulah, Nattore, Bogra, Sherepore, and Kurseong. In Dinagopore, Pubna, Serajgunge, Rungpore and Julpigoree, deaths only were registered. Part XI of the Act was in force in Rampore Beaulah, Bogra and Darjeeling.

47. In the Dacca Division, both births and deaths were registered by the police without any additional cost in the Municipalities of Dacca, Furreedpore, Goalundo, Madaripore and Kishoregunge. In Naraingunge the work was done by a registrar appointed by the Municipality on a salary of Rs. 20 per mensem. In Nasirabad, Jamalpore and Sherepore, the work was done by one of the municipal officers on a small additional remuneration. At Burrisal, Jhalokati, Nalchiti, Muktagacha, and Bazitpore, deaths only were registered. In Burrisal and Muktagacha the work was done by the police, and in the others by the tax-collectors. In Porozepore neither births nor deaths were registered. Part XI of the Municipal Act was not in force in any of the municipalities of this Division, except Naraingunge.

48. In the Chittagong Division, the registration of vital statistics was conducted during the year by the police in all the municipalities, except at Brahmanbariah, where the work was done by a municipal clerk. Part XI was not in force in any of the municipalities.

49. In the Bhagulpore Division, births and deaths were registered in the Monghyr and Jamalpore Municipalities by special registrars appointed for the purpose. In the Municipality of Bhagulpore the work of registration was done by the police during the first three months of the year. From July 1885, the Civil Surgeon's clerk was appointed the registrar. In Colgong the work was done by the municipal tax-collector, and in Purneah and Old Maldah by the police. In English Bazar and Deoghur, deaths only were registered at the police station. In Sahebgunge the work of registration was performed by the municipal employes under the supervision of the Vice-Chairman. Deaths only were registered. Part XI of the Act was in force in the Municipalities of Monghyr, Jamalpore, Bhagulpore, Colgong and Purneah.

50. In the Orissa Division, the police kept the registers of vital statistics in the Municipalities of Pooree, Balasore, Jajpore and Kendrapara. In Cuttack the work of registration was done by the pound-mohurirs. Part XI of the Act was in force only in the Cuttack Municipality in this Division.

51. In the Chota Nagpore Division the work of registering births and deaths was performed by the Civil Hospital Assistant in charge of the charitable dispensary on an additional allowance of Rs. 4 per mensem. Part XI of the Municipal Act was in force in the town. In the Chattra Municipality the Act for the compulsory registration of vital statistics, IV (B.C.) of 1873, came into force from 1st August 1885. The municipal clerk was appointed registrar of births and deaths on an extra allowance of Rs. 2 per mensem for this additional work. One of the collecting peons goes round the town daily enquiring about the births and deaths, and reports them to the registrar, for which he is paid an additional allowance of Re. 1 per mensem. In Ranchi no vital statistics were kept during the year. In Purulia, births and deaths were registered by the municipal overseer on an extra allowance of Rs. 2 per mensem. Part XI was in force. In Chyebassa, deaths only were registered by the police.

52. *Medical Relief (Maintenance of Dispensaries).*—Exclusive of repairs Rs. 2,06,246, as against Rs. 1,99,486, was expended under this head. The following statement shows the number of dispensaries maintained :—

Names of Municipalities.	Names of Dispensaries.	Number of in-patients in 1884-85.	Number of out-door patients in 1884-85.	Income of the dispensary.	Expenditure on the dispensary.		REMARKS.
					Ra.	Rs.	
Burdwan	Burdwan	789	5,088	974	5,197		These two dispensaries are maintained solely by the Municipality. The building where the Ranseemunge Dispensary is located was given by the Bengal Coal Company in lieu of a subscription. The Cutwa Dispensary possesses a promissory note of Rs. 60 only.
Cutwa	Cutwa	86	149	.....	603		
Ranseemunge	Ranseemunge	335	3,550	.....	1,617		This dispensary was temporarily opened by the Municipality during the last hot season for the treatment of cholera patients.
Dumhat	Dumhat	61	.....	.....	60		
Bankura	Bankura	283	4,183	.....	1,770		Maintained from municipal funds.
Bishnupore	Bishnupore	.....	.....	.....	725		
Soory	Soory	6,474	.....	.....	.....		A donation of Rs. 1,000 was made to the dispensary by Raja Ram Ranjan Chakravarti, Bahadur, of Hetaumpore
.....		
.....	.....	.....	.....	.....	.....		This dispensary was made over to the Municipality in July 1884. It possesses an annual income of Rs. 1,200 from property endowed for its support by Baboo Jykesen Munterjee and his brother the late Baboo Rajkissen Monkerjee.
.....		
.....	.....	.....	.....	.....	.....		It is an out-door dispensary only.
.....		
.....	.....	.....	.....	.....	.....		This dispensary was opened during the year 1884-85.
.....		
.....	.....	.....	.....	.....	.....		This dispensary was created by the Municipality and called it the Deenoo Charitable Dispensary, after the name of the Commissioner of the Division.
.....		
.....	.....	.....	.....	.....	.....		The Municipality pays a monthly subscription of Rs. 200 to the hospital.
.....		

Names of Municipalities.	Names of Dispensaries.	Number of in-door patients in 1933-34.	Number of out-door patients in 1933-34.	Income of the dispensary.	Expenditure on account of the dispensary.		REMARKS.
					Rs.	Rs.	
Midnapore ...	Poorer Charitable Dispensary.	10,118	.....	.....	6,041	.....	The dispensary possesses the following properties :- Rs. a per cent. Government securities 6,500 " ditto " ditto " ditto 2,500 Calcutta Municipal debentures for Rs. 1,000 at 5 per cent. Two estates, named Kankulagan and Nasargunge, yielding a revenue of Rs. 184 and Rs. 395 respectively. The money invested was partly bequeathed, and partly saved from the income of the two estates. The estates were devised about the year 1761 by one Nalgaolla to Mr. Poorer, the then Collector of the Midnapore district, for charitable purposes. This gentleman founded the dispensary and endowed it. The dispensary possesses a piece of land on mountain lease upon which the dispensary building was formerly situated. The land now yields a rent of Rs. 10 per mensem.
Tumlook ...	Tumlook ...	5,804	.....	.....	1,065	.....	The work of the dispensary was stopped for a time, as the building was washed away by the floods during the year.
Ghatal ...	Ghatal ...	2,941	.....	.....	894	.....	The hospital possesses an endowment of Rs. 10,000. The Suburban Municipality contributes Rs. 1,900 per annum for the support of the hospital.
Chunderkona	Chunderkona ...	2,774	.....	.....	645	.....	The Municipality contributes Rs. 1,200 per annum for the support of this dispensary.
Bamjhanpore	Bamjhanpore ...	2,398	.....	.....	850	.....	It possesses Government Promissory Notes to the amount of Rs. 5,800.
Kharpi	Kharpi ...	578	.....	.....	3,740	.....	The Municipality makes a grant of Rs. 300 per annum to this institution.
Sutanban Municipality.	1. N.esh Suburban Hospital.	509	4,042	8,080	5,490	.....
	2. Shum bho	11,701	.....	.....	1,035	.....
	3. Aratoon Ap-car's Dispensary.	9,988	.....	.....	.....	.....
South Suburban Municipality.	Barisha ...	110	5,700	.....	1,803	.....	The dispensary was maintained solely by the Municipality. It has no endowment.
Kajpore	Barishahi ...	.....	11,304	.....	670	.....
Barpore	Barishahi ...	.....	4,077	.....	970	.....
South Dum-Dum	1 Dispensary ...	.....	1,318	.....	589	.....
South Barakpore	Agarparah ...	.....	1,800	.....	572	.....	This is an out-door dispensary maintained solely by the Municipality.
North Barakpore	Nawabgunge ...	.....	800	.....	600	.....	An out-door institution maintained by the Municipality.
Baraset	Baraset ...	.....	3,691	.....	763	.....	The dispensary possesses an invested capital of Rs. 1,000.
Naihati	Naihati ...	.....	4,840	.....	1,145	.....
Barishahi	Barishahi ...	.....	1,300	.....	290	.....
Naduria	Naduria ...	.....	5,040	.....	970	.....
Krishnanagar	Krishnanagar ...	.....	5,285	.....	3,100	.....
Santipore	Santipore ...	.....	1,540	.....	108	.....	The dispensary possesses an invested capital of Rs. 5,375.
Banachiat	Banachiat ...	32	1,354	.....	507	.....
Kushia	Kushia ...	.....	960	.....	402	.....
Kumarkali	Kumarkali ...	.....	605	.....	714	.....
Mohorpur	Mohorpur ...	.....	1,831	.....	484	.....
Arnasar	Ula ...	.....	1,385	.....	850	.....	The dispensary has a capital of Rs. 1,900 in the Savings Bank.
Jessore	Jessore ...	.....	6,573	.....	2,913	.....	The dispensary was maintained by the Municipality.
Kotechandpore	Kotechandpore ...	.....	2,273	.....	870	.....
Khulna	Khulna ...	.....	1,907	.....	269	.....	The Municipality took the management of the dispensary from 1st July 1903.
Bakthra	Bakthra ...	.....	1,740	.....	1,016	.....	An aid of Rs. 12 per mensem was received from the Ryotwari estate for the maintenance of the institution.
Chaularia	Chaularia ...	.....	887	.....	800	.....
Berhampore	Berhampore ...	840	7,604	3,528	3,321	.....	The dispensary has an invested capital of Rs. 45,000 in Government Promissory Notes.
Lalbagh	1. City Moorshedabad.	304	11,045	.....	4,236	.....	The Municipality maintained these two hospitals. Each of them was in charge of an Assistant Surgeon. The Municipality paid Rs. 3,188 and Rs. 1,846 respectively for the two institutions.
	2. Jemungunge ...	141	5,483	.....	5,205	.....	The rest of the expenditure was met from public subscriptions. Besides the above, the Municipality paid Rs. 1,108 for the repair of the Lalbagh Dispensary buildings which were damaged seriously by earthquakes.
Jungipore	Jungipore ...	.....	5,000	.....	3,360	.....	The dispensary was under the charge of an Assistant Surgeon. It is reported to have proved immense benefit to the people at large. It possesses no endowments, but holds Rs. 807 in the District Savings Bank, and a Promissory Note for Rs. 600. Receipts from local subscriptions to the dispensary amounted to Rs. 756.
Kandi	Kandi ...	145	7,100	.....	2,537	.....	The dispensary was in charge of a second grade Assistant Surgeon. It has no endowment. The private subscriptions amounted to Rs. 75 per mensem.
Darjeeling	Darjeeling ...	.....	5,364	.....	2,337	.....	This dispensary was maintained partly by the Municipality and partly by the Peshwar Nath Roy Fund. A sum of one lakh of rupees was granted by the late Rajah Peshwar Nath Roy of Durgamchuk for the maintenance of two dispensaries and an English School at Duglitch.
Kamarpore Mouzah	Kamarpore Mouzah ...	.....	5,545	.....	2,070	.....	The Dispensary at Kamarpore has Government securities of the nominal value of Rs. 10,000. They were purchased from subscriptions paid by the people for the maintenance of the institution.
Dumagore	Dumagore ...	.....	1,851	.....	4,110	.....	In Dumagore the Midford Hospital was built and established in 1888 from funds bequeathed by the late Mr. Midford. A sum of Rs. 1,70,000 is held by the Accountant-General in Government securities, bearing interest at 4 and 4½ per cent. per annum, which is made over to the Municipal Commissioners.
Pulna	Pulna ...	.....	3,340	.....	1,329	.....
Norajungunge	Norajungunge ...	.....	9,107	.....	2,623	.....
Bogra	Bogra ...	.....	6,545	.....	1,880	.....
Sherepore	Sherepore ...	.....	1,307	.....	450	.....
Bangore	1st Dhup	.....	16,329	.....	3,045	.....
Julpore	Julpore ...	.....	7,291	.....	1,080	.....
Kurugung	Kurugung ...	.....	1,036	.....	868	.....
Dacca	Midford Hospital and the dispensary attached to it.	10,270	.....	.....	19,706	.....
Naraingunge	Naraingunge ...	.....	4,474	.....	1,477	.....
Furzedpore	Furzedpore ...	.....	5,000	.....	2,114	.....
Goulundo	Goulundo ...	.....	.....	.....	295	.....
Madaripore	Madaripore ...	.....	.....	.....	688	.....

Names of Municipalities.	Names of Dispensaries.	Number of patients in 1886-87.	Number of out-patients in 1887-88.	Income of the dispensary.	Expenditure on the dispensary.	REMARKS.
Barrisal ...	Barrisal ...	8,298	.....	Rs. 4,530	Rs. 4,530	A donation of Rs. 8,000 was given by Nawab Ashur-ullah of Dacca for the erection of a female hospital at Barrisal, and accordingly a building was erected for the purpose, leaving a balance of Rs. 1,61-12-4. Out of this sum a Promissory Note for Rs. 1,000 was purchased, and deposited with the Accountant-General, Bengal, and the balance made over to the Barrisal Municipality.
Nasirabad ...	Nasirabad ...	4,685	.....	.....	2,681	The Dispensary at Nasirabad has an endowment of Rs. 16,000 invested in Government securities, which bear interest amounting to Rs. 820 per annum. There was also a sum of Rs. 128-4 belonging to the dispensary deposited in the Savings Bank.
Jamshapore ...	Jamshapore ...	578	.....	.....	436	
Sherepore ...	Sherepore ...	3,853	.....	.....	1,009	
Kishoreganj ...	Kishoreganj ...	2,197	.....	.....	839	
Baizipore ...	Baizipore ...	1,735	.....	.....	837	
Chittagong ...	Chittagong Hospital.	860	6,578	4,288	4,301	There is also a contagious disease hospital which is in a separate building. It is reported that the Chittagong Hospital was of much use to the shipping, though it is inconveniently far from the port.
Cox's Bazar ...	Cox's Bazar Dispensary.	5,978	.....	.....	300	As the town of Cox's Bazar is Government property, a grant of Rs. 40 per annum was sanctioned for the support of the dispensary on the condition that an equal amount be raised by public and Municipal subscription.
Comillah ...	Comillah ...	180	3,861	.....	1,426	
Brahmanbariah ...	Brahmanbariah ...	1,459	.....	.....	600	
Nasirabad ...	Nasirabad ...	101	4,333	.....	1,230	
Monchyr ...	Monchyr ...	10,341	.....	.....	6,117	
Jamshapore ...	.....	.....	4,978	.....	.....	There was no dispensary at Jamshapore, but the Municipality contributed Rs. 60 to the Railway Hospital.
Bhagulpore ...	Bhagulpore ...	.....	2,814	.....	5,702	
Calcutta ...	Calcutta ...	.....	5,182	.....	503	
Purneah ...	Purneah ...	.....	5,182	.....	1,402	
English Bazar ...	English Bazar ...	.....	7,739	.....	1,176	
Old Maidan ...	Old Maidan ...	.....	4,640	.....	754	
Doochur ...	Doochur ...	.....	1,976	.....	1,067	
Sahelganj ...	Sahelganj ...	.....	4	.....	53	This hospital was opened since January 1890.
Bahadur ...	Bahadur ...	.....	4,015	.....	600	
Poorce ...	Poorce ...	.....	3,691	.....	2,327	
Cuttack ...	Cuttack ...	.....	11,749	.....	1,125	
Jaipore ...	Jaipore ...	.....	3,538	.....	1,880	
Kendraparah ...	Kendraparah ...	.....	32	.....	478	
Haripur ...	Haripur ...	238	3,166	.....	1,666	The dispensary possesses no endowments.
Ranehi ...	Ranehi ...	.....	3,989	.....	1,379	Ditto ditto.
Purulia ...	Purulia ...	.....	6,144	from sub-scriptions.	.....
Chattram ...	Chattram ...	.....	2,725	.....	781	Ditto ditto.
Chycolassa ...	Chycolassa ...	.....	1,686	350	519	Ditto ditto.

53. *Public Instruction.*—The amount spent on education by municipalities in these Provinces was Rs. 1,01,612, against Rs. 86,729 in 1884-85. The increase occurred in all the Divisions, except Bhagulpore and Chota Nagpore. The statement below shows the classes of institutions to which municipal support was given :—

CLASSES OF INSTITUTIONS.	Government institutions.	Institutions under public management maintained by Municipal Boards.		Institutions under private management.
	Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant.	Amount of municipal grant.
<i>Secondary education.</i>	Rs.	Rs.	Rs.	Rs.
For boys—				
High English schools ...	5,395	5,017	22,015	
Middle do. do. ...	600	1,026	9,460	
Do. vernacular do. ...	625	3,313	6,563	
For girls—				
Middle English schools ...	...	...	180	
Do. vernacular do. ...	...	...	299	
<i>Primary education.</i>				
For boys—				
Upper primary schools ...	...	...	3,213	
Lower do. do. ...	...	...	8,619	
For girls—				
Upper primary schools ...	...	932	2,364	
Lower do. do. ...	...	...	3,489	
<i>Special education.</i>				
Surveying schools ...	...	346	...	
Industrial do. ...	...	...	699	
Other do. ...	...	443	...	
Cost of inspection, scholarships, &c. ...	...	...	3,812	
Total	6,620	11,077	60,713	

54. *Loans contracted by Municipalities and other corporate bodies.*—The following statements show the loans that have been obtained by municipalities and other corporations from Government, and also those raised by them with the sanction of Government under the Local Authorities Loan Act, 1879 :—

Statement of special Loans to Municipalities and other Corporations and Public Bodies in Bengal during the year 1885-86.

CORPORATION RECEIVING LOAN.	Amount of loan sanctioned.	Rate per cent.	Date of order authorizing loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount realized and credited to revenue.	Amount of interest unpaid.
	Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
<i>Presidency Corporations, including Port Trust.</i>										
Calcutta Municipality	75,33,100 10 3	4½	Government of India, Financial Department, No. 181, dated 11th April 1876	69,43,312 13 8	.....	69,43,312 13 8	1,09,540 13 2	67,75,672 0 3	2,94,772 14 10	.....
Ditto Port Fund (fixed)	17,05,000 0 0	4½	Government of India, Financial Department, No. 182, dated 11th July 1876	17,05,000 0 0	.....	17,05,000 0 0	1,06,912 2 1	17,05,000 0 0	1,10,137 8 0	.....
Ditto Port Trust	23,40,540 3 0	4½	Act 11 (1876) of 1885	46,38,065 3 8	.....	46,38,065 3 8	1,06,912 2 1	46,38,065 3 8	1,10,137 8 0	.....
Floochy Bridge Commissioners	25,00,000 0 0	4½	Act 11 (1876) of 1885	16,38,000 0 0	7,59,000 0 0	23,75,000 0 0	.....	23,75,000 0 0	75,136 5 15	.....
For construction of Kaldapore Docks	.....	4½	Act 11 (1876) of 1885	16,38,000 0 0	7,59,000 0 0	23,75,000 0 0	.....	23,75,000 0 0	.....	1,19,665 0 11
			Total	1,02,74,385 13 10	7,59,000 0 0	1,10,33,385 13 10	4,54,610 9 11	1,05,68,890 8 11	7,08,759 14 2	1,19,665 0 11
<i>Loans to Municipalities.</i>										
Darjeeling	40,000 0 0	4½	Government of India, Financial Department, No. 284, dated 11th February 1877	35,833 4 2	.....	35,833 4 2	1,540 6 1	35,273 14 1	1,501 13 11	.....
<i>Loans to District and other Local Fund Committees.</i>										
Mirza Muhammad Hossein's Trust, Purneah	264 0 0	4½	Government of Bengal, No. 1927—E, dated 12th May 1883	848 0 3	.....	848 0 3	100 0 0	748 0 3	20 9 3	.....
			GRAND TOTAL	1,03,13,015 4 8	7,60,000 0 0	1,10,73,015 4 8	4,56,869 0 0	1,06,26,146 4 8	7,10,324 4 4	1,19,665 0 11

Statement of Loans raised by Municipalities and other Public Bodies outside Government account during the year 1885-86.

(or) operations reserving loan.	Date of order authorising loan.	Amount of loan sanctioned.	Rate of interest.	Balance of loan of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Amount paid into Sinking Fund up to 31st March 1886.
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Calcutta Municipality.											
Loans with 2 per cent. Reserve Fund.	17th May 1882, 18th February 1883.	{ Rs. 54,00,000 15,00,000 }	{ 6 per cent. 6 per cent. }	{ 46,17,900 ..... }	.....	46,17,800	8,03,300	38,14,000			
Loans with 1 per cent. Reserve Fund.	11th July 1883, 30th June 1884, and 17th June 1885.	{ 15,00,000 15,00,000 25,00,000 }	{ 4 1/2 per cent. 4 1/2 per cent. 6 per cent. }	{ 25,46,300 25,00,000 }	25,00,000	50,46,300	.....	50,46,300	4,37,422 3 9	4,37,422 3 9	{ (a) 50,300 0 0 (b) 38,900 0 0 (c) 176 3 11 (d) 103 14 7 (e) 12,382 14 10 }
Total	.....	.....	.....	71,65,800	25,00,000	96,65,800	8,03,300	88,62,300	4,37,422 3 9	4,37,422 3 9	1,20,782 1 6 + 12,382 14 10
Darjeeling Municipality.	20th May 1879, 17th June 1882, and 23rd December 1884.	60,000	6 per cent.	47,000	.....	47,000	4,800	42,200	2,820 0 0	2,820 0 0	.....
Port Commissioners.	25th July 1881 and 15th February 1883, and 4th January 1886.	{ 30,00,000 30,00,000 }	{ 4 1/2 per cent. 4 1/2 per cent. }	{ 30,00,000 23,17,000 }	23,17,000	53,17,000	.....	53,17,000	1,35,000 0 0	1,35,000 0 0	{ (e) 2,02,000 0 0 (f) 16,781 3 2 }
Burdwan Municipality.	26th February 1883	1,00,000	5 per cent.	1,00,000	.....	1,00,000	.....	1,00,000	5,547 15 3	4,901 11 3	4,900 0 0
Total	.....	1,85,00,000	.....	1,03,14,800	47,17,000	1,50,29,800	5,08,000	1,45,21,800	5,80,500 0 0	5,39,233 12 0	3,55,165 4 8 12,382 14 10

(a) Amount of investment on account of 2 per cent. Reserve Fund outstanding on 31st March 1886.

(b) Amount of investment on account of 1 per cent. Reserve Fund.

(c) Cash with the Bank of Bengal on account of 1 per cent. Reserve Fund.

(d) Amount advanced by the Municipality for completion of an investment to be recovered by deduction from the contribution for 1896-97.

(e) Amount of investment on account of Port Trust Loan Sinking Fund.

(f) Cash with the Bank of Bengal on account of Port Trust Loan Sinking Funds.

(g) Cash with the Bank of Bengal on account of 3 per cent. Reserve Fund.

55. *Working of the Pilgrims' Lodging-House Act IV (B.C.) of 1871.*—In Poooro, 658 licenses were issued during the year for the accommodation of 18,042 lodgers, against 314 licenses in 1884-85 for 10,695 lodgers. The income of the year, including a balance of Rs. 2,327 in hand at the close of the previous year, was Rs. 13,158, against Rs. 7,517 in 1884-85. The increase was due to a much larger number of licenses than usual having been taken out, especially in the month of July 1885, when pilgrims went to the temple of Juggurnath in greater numbers than in most other years to be present at the car festival, which in this year was regarded as particularly auspicious. The total expenditure amounted to Rs. 8,409, against Rs. 5,190 in the previous year. There were 90 prosecutions instituted under the Act, against 41 in 1884-85. Convictions were obtained in 72 cases. In five cases the defendants were acquitted. Sixteen cases were pending at the close of the year. The Lodging-House Committee made a grant of Rs. 4,500 to the Municipality of Poooro for the conservancy of the town. The dispensary at Piplee was the only institution maintained by the Committee from their funds for the treatment of pilgrims. The expenditure on account of it during the year amounted to Rs. 1,144. It afforded relief to 116 in-door and 1,900 out-door patients.

56. In Gya, 498 licenses were issued for the accommodation of 15,491 lodgers, against 546 licenses for 17,057 pilgrims issued during the previous year. The decrease in the number of pilgrims was owing to the heavy inundation which occurred in various places last year, and prevented the poorer and middle classes of people from visiting the shrine during the first pilgrim season. Sixty-seven prosecutions were instituted for breaches of the provisions of the law, against 92 in the previous year, and the total amount of fines realized was Rs. 275-10, against Rs. 765 in 1884-85. The decrease was due to fewer prosecutions for breaches of the provisions of the law and to the imposition of lighter fines. The total income during the year amounted to Rs. 12,973-0-9, including a balance of Rs. 1,042-4. The total disbursements under the various heads of expenditure amounted to Rs. 11,151-6-1. The balance on the 31st March 1886 was Rs. 1,821-10-8. A sum of Rs. 9,549 was contributed by the Lodging-House Committee to the Gya Municipality for the construction of the new pilgrim hospital and for the repairs of the roads in the old town of Gya. The lodging-houses were kept in good order, and measures were adopted to keep them clean. There was no epidemic in the lodging-houses during the year. Almost all the houses were inspected by the Health Officer during the pilgrim seasons. A hospital was opened for the charitable distribution of medicines and the treatment of sick pilgrims in the old town of Gya twice during the two principal pilgrim seasons. The services of two native doctors

were engaged from the 16th September to the 11th October 1845 and from the 15th March to the 6th April 1886. The number of cases treated in the temporary hospital was—

	23	cases of cholera.
	63	„ of fever.
	15	„ of dysentery.
	3	„ of other diseases.
Total	104	

The native doctors also visited the lodging-houses and treated the sick in them. The number of deaths among pilgrims was 244 from all causes. The chief causes of deaths were cholera, fever, and bowel-complaints.

57. In Deoghur, 152 licenses were issued for 3,844 lodgers. The income of the year was Rs. 480-8 from fees for licenses, Rs. 152 for the issue of Health Officer's certificates, and Rs. 378-15 from fines. There was a balance of Rs. 193-2-1 at the close of the previous year. The expenditure amounted to Rs. 420-3-6. The Lodging-House Committee contributed Rs. 210 to the local Municipality for the conservancy and cleanliness of the town during the time of the *melas* or annual fairs, when large numbers of pilgrims come to Deoghur to worship at the shrine of Baidyanath. The Committee intend to devote the accumulated balance of the fund for the better water-supply and lighting of the town.

58. In Ranocgunge there were no proceedings taken under the Act, no meetings of the Lodging-House Committee were held during the year, and no applications for licenses were received.

59. In Ulubariah the number of licenses taken out during the year by lodging-house-keepers was 23, against 28 in the previous year. The fees realized amounted to Rs. 269, against Rs. 396 in the previous year. The falling off in the receipts was due to the increase in the number of steamers carrying passengers from Calcutta to Ulubariah and other places. Formerly passengers arriving at Ulubariah for Calcutta had to wait for the tide and for favourable weather. At present the people come to Ulubariah just in time to catch the steamers. There is no necessity for waiting for the tide. The confectioners provide the passengers refreshment. Except when there is a large influx of people about the time of the Hindu festivals at Pooree, the people do not resort to lodging-houses generally. The total income of the year from all sources, including the balance of the previous year, was Rs. 373 9-5, and the expenditure was Rs. 369 8-7. Two sweepers were employed by the Committee on a salary of Rs. 5 each per mensem to sweep the principal roads of the town. Two public latrines and two urinals were erected within the town for the convenience of the residents, and an establishment of mehters was entertained to remove the night-soil at a distance from the town and bury it in trenches. It is reported that since the introduction of the Lodging-House Act, great improvement has taken place in the sanitary condition of the town, and that there has been a corresponding improvement in its health. The Health Officer made frequent inspections of the shops for the sale of articles of food in the town. The Lodging-House Committee met eleven times during the year.

60. In the town of Gurbetta, the working of the Act is reported to have been satisfactory. The members of the Committee took an interest in the performance of their duties and carefully supervised the work of the establishments employed by them. Fourteen lodging-houses were licensed during the year. The income of the fund amounted to Rs. 165-12-9, and the expenditure to Rs. 69-13-6. Three prosecutions were instituted by the Committee for the infringement of the bye-laws under the Act, and fines, amounting to Rs. 7 only, were realized. A tank was reserved only for supplying drinking water to the residents of the town, and a sweeper was employed to sweep the main streets.

61. The principal changes that occurred during the year were, then, the following:—The number of Municipalities increased from 129 to 133. The conservancy and latrine provisions of the Act were extended to 21 and 10 Municipalities, and were in force at the close of the year in 124 and 31 Municipalities respectively. The provisions relating to water-supply, and the provisions relating to markets, were extended to 2 and 12 Municipalities, making the numbers to which those parts of the Act relate 2 and 43 respectively.

Taxation increased from 12 annas and 193 of a pie to 12 annas and 1·647 pies per head. The income decreased from Rs. 26,65,997 to Rs. 26,82,864, this being due to the fact that there were receipts last year of a non-recurring character, as stated in paragraph 22. The expenditure was distributed as follows:—Establishment 10·9 per cent. ; Public Safety, which includes extinguishing fires, lighting, and police, 8·1 per cent. ; Public Health 43·4 per cent. ; Public Convenience, chiefly public works and roads, 22·3 per cent. ; and Education, 3·7 per cent.

I have the honour to be,

SIR,

Your most obedient servant,

COLMAN MACAULAY,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Province, the population within Municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.
1	Burdwan ...	1865	32,627	7,680
2	Culina ...	1876	9,594	2,650
3	Cutwa ...	1876	6,820	1,437
4	Dainhat ...	1876	5,789	1,209
5	Raneegunge ...	1876	10,792	2,383
6	Assensole ...	1885	4,088	Not ascertained.
7	Bankura ...	1876	18,009	2,298
8	Bishenpore ...	1876	18,863	2,118
9	Beerbhoomi ...	1876	7,650	954
10	Kooghly and Chinsurah ...	1865	31,177	7,449
11	Serampore ...	1865	25,559	7,062
12	Uttorpara ...	1865	5,307	1,012
13	Bansbariah ...	1876	7,031	2,307
14	Baidyahati ...	1876	14,477	3,408
15	Bhuddesaur ...	1876	9,241	2,173
16	Kotrung ...	1876	5,747	1,056
17	Howrah ...	1862	90,813	Not given.
18	Bali ...	1884	15,000	3,011
19	Midnapore ...	1865	33,560	6,900
20	Tumlook ...	1864	5,044	1,521
21	Ghattal ...	1869	12,638	3,388
22	Chundrakona ...	1869	12,257	2,442
23	Ramjibanspore ...	1876	10,909	1,991
24	Khirpai ...	1876	6,295	1,425
25	Suburbs of Calcutta ...	10th August 1864	261,439	36,600
26	Baranagore ...	1st April 1869	20,982	6,460
27	South Suburban ...	Ditto	61,658	9,893
28	Rajpore ...	1st April 1876	10,796	2,252
29	Barricore ...	1st April 1869	3,700	844
30	Joy nagore ...	Ditto	7,624	1,405
31	North Dum-Dum ...	October 1870	5,195	1,255
32	South Dum-Dum ...	Ditto	9,734	2,296
33	Baraset ...	1st April 1869	10,533	2,270
34	Naihati ...	21st May 1869	21,551	6,218
35	South Barrackpore ...	1st April 1869	22,721	6,057
36	North Barrackpore ...	Ditto	17,590	4,003
37	Goberdanga ...	April 1870	6,296	1,909
38	Busirhat ...	1st April 1869	15,505	2,671
39	Taki ...	Ditto	5,245	1,047
40	Haduria ...	Ditto	12,806	2,224
41	Krishnagar ...	1st November 1864	27,477	6,000
42	Santipore ...	4th January 1865	29,087	9,200
43	Ranaghat ...	1864	8,028	2,865
44	Nudia ...	1869	9,334	2,334
45	Kushien ...	4th January 1877	9,717	1,825
46	Kumerkahi ...	1879	6,041	1,389
47	Mcherpore ...	1876	5,400	1,608
48	Birnagore ...	1876	4,302	1,269
49	Jessore ...	August 1864	8,405	2,120
50	Moheshpore ...	April 1869	9,000	1,120
51	Kotochandpore ...	July 1883	9,231	1,375
52	Khulna ...	1st October 1884	6,185	1,398
53	Satkhira ...	1st July 1876	8,739	1,700
54	Debhatta ...	Ditto	5,514	1,155
55	Chanduria ...	Ditto	3,445	661
56	Berhampore ...	Ditto	39,363	6,323
57	Lalbagh ...	1st April 1869	39,231	6,829
58	Jungipore ...	Ditto	10,187	1,901
59	Kandi ...	Ditto	10,951	2,133
60	Darjeeling ...	1850	7,375	1,345
61	Bampos Besuloh ...	1876	20,024	4,576
62	Dinagpore ...	1st April 1869	12,977	1,390
63	Natore ...	Ditto	9,094	2,482
64	Pubna ...	1st July 1876	14,883	2,935
65	Serajgunge ...	1st April 1869	21,058	4,007
66	Dogra ...	1st July 1876	6,179	1,343
67	Sherepore ...	Ditto	3,491	905
68	Rungpore ...	1st April 1869	13,320	1,993
69	Julpigore ...	1st April 1885	7,936	1,310
70	Kurseong ...	1st May 1879	4,033	323
71	Dacca ...	August 1864	77,661	14,270
72	Naraingunge ...	8th September 1876	12,508	2,197
73	Furzedpore ...	January 1869	10,077	2,018
74	Goalundo ...	1st June 1881	19,409	1,696
75	Madaripore ...	April 1875	12,293	2,307

Serial No. of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.
76	Burrisal	1st July 1876 ...	13,186	2,438
77	Nalehiti	April 1875 ...	2,692	348
78	Jhalokati	1st April 1876 ...	3,000	694
79	Terorepore	1st July 1886 ...	16,147	2,983
80	Nasirabad	1856 ...	10,581	1,857
81	Mukttagacha	October 1875 ...	4,295	804
82	Jamulpore	1st April 1869 ...	14,727	2,503
83	Sherepore	1st May 1861 ...	8,821	1,687
84	Kishoregunge	1st April 1869 ...	12,898	2,314
86	Bazitpore	Ditto ...	4,646	831
86	Chittagong	5th July 1864 ...	20,969	4,985
87	Cox's Bazar	1st April 1869 ...	4,363	1,436
88	Comillah	30th Nov. 1864 ...	13,506	2,195
89	Brahmanbariah	1st August 1868 ...	17,543	3,221
90	Noakhali	1st July 1876 ...	5,104	949
91	Patna	November 1864 ...	1,73,251	30,784
92	Barh	May 1870 ...	14,689	2,917
93	Behar	1877-78 ...	48,908	7,118
94	Gya	1865 ...	76,415	12,004
95	Tikari	October 1886 ...	12,187	2,410
96	Daudnagar	Ditto ...	9,870	1,315
97	Armb	1865 ...	42,998	7,038
98	Buxar	1876 ...	16,498	2,752
99	Doomraon	1877 ...	17,429	2,806
100	Rhabua	1876 ...	5,738	954
101	Sasaram	1876 ...	22,000	2,715
102	Jugdishpore	1st April 1869 ...	12,568	1,469
103	Mozufferpore	November 1864 ...	42,460	4,716
104	Sitamathi	October 1882 ...	6,535	920
105	Majeepore ... ..	.....	25,078	3,853
106	Lalgunge ... ..	.....	10,481	2,279
107	Durbhunga	1st November 1864 ...	65,955	12,052
108	Madhubani	1869 ...	12,000	1,735
109	Roserah	1869 ...	11,578	1,910
110	Chuprah	April 1864 ...	61,670	8,037
111	Sewan ✓	April 1869 ...	11,307 ✓	1,795 ✓
112	Revilgunge	17th August 1867 ...	14,072	2,291
113	Motihari	15th April 1869 ...	10,923	1,027
114	Botinah	Ditto ...	21,263	2,793
115	Monghyr	November 1864 ...	65,372	7,052
116	Jamulpore	1st July 1883 ...	15,987	2,108
117	Bhagulpore	September 1864 ...	68,238	8,809
118	Colgong	September 1876 ...	5,672	1,004
119	Purneah	September 1864 ...	15,016	2,619
120	English Bazar	September 1876 ...	12,360	2,923
121	Old Maldah	Ditto ...	4,664	1,067
122	Deoghur	Ditto ...	5,789	1,056
123	Sahobgunge	1st April 1883 ...	8,807	1,350
124	Cuttack	4th July 1876 ...	38,879	4,275
125	Pooree	1st April 1881 ...	24,703	5,423
126	Halasore	1st April 1877 ...	20,265	3,061
127	Jajpore	1st April 1869 ...	11,233	1,719
128	Kendrapora	10th March 1869 ...	16,719	3,408
129	Hazaribagh	1st April 1876 ...	15,306	1,993
130	Chattra	Ditto ...	11,900	1,107
131	Ranchi	1st April 1869 ...	18,448	2,697
132	Parulia	26th July 1876 ...	8,305	1,738
133	Chyobassa	1876 ...	6,006	1,169

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1885-86.

FORMS Nos. 1 & II.

FORM No. I.—Statement showing the Income of

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
		Calcutta	Act IV of 1876 (B. C.) ..	401,671	2	24	48	74	31	53	35	49	Rs. 51,700	Rs. 8,55,904	Rs. 9,00,118

FORM No. II.—Statement showing the Expenditure of

1	2	3	4	5	6		7				
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.			(a)	(b)
					Office establishment, inspection, floormen, magistrates' establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account books, repairs to outposts, &c.)	Fire (establishment, purchase of fire-engine, vehicles, repairs, &c.)	Licensing (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of horses, saddles, &c.) repairs to outposts, &c.)	Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, lavatories, &c.)
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Calcutta	6,96,113	64,73,889	1,47,714	71,514	23,963	2,53,499	2,98,077	0,131	1,10,281

Memorandum of

Liabilities—	
Balance of loans ... ..	...
Deposits to be adjusted ... ..	...
Claims—	
Advances recoverable ... ..	...
Net amount of debts ... ..	...

the Calcutta Municipality during the year 1885-86.

PUBLIC HEALTH.									
(c)	(d)	(e)	(f)	(g)	(h)	(i)		(j)	
Repairs (to market, dis- pensary, &c.).	Maintenance of medical dispensary, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Boat-mustering (establish- ment, purchase of water- craft, repairs, &c.).	Boat cleaning (establish- ment, purchase and repair of launches, &c.).	Conservancy.		Damage works (establish- ment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,401	31,307	7,873	13,36,146	50,565	1,17,333	4,31,479	.....	.....	3,01,204

	Ra.	A.	P.		Ra.	A.	P.
...	1,56,41,479	0	3		1,56,84,315	3	8
...	92,243	3	5		73,353	3	8
...					1,56,10,962	0	0

FORM NO. I.—Statement showing the Income of

1	2	3					10	11	12	13					14	15
NAME OF DISTRICT.	Serial number of municipality.	NAME OF MUNICIPALITY.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total income from taxation.	
						Total.										
			Rs.	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.	Rs.		Rs.
	Calcutta Ac ^o		.....	.....	.....	.....	10,80,967	95,075	40,684	.. .	4,27,513	2,163,351	2,60,936	2,01,668	36,145

FORM NO. II.—Statement showing the Expenditure of

1	2	3			9	10						11
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	(8).		PUBLIC INSTRUC- TION.	PUBLIC CONVENIENCE.						Post and Telegraph.
			Other members.			Public works.	Public buildings.	Public baths.	Public markets.	Public recreation.		
			Ward members.	Public sardar (or other person appointed by the Municipality for the purpose of well, purchase of bullocks, &c.).								
			Ward members and slaughter houses (establish- ment, contingent).	Public sardar (or other person appointed by the Municipality for the purpose of well, purchase of bullocks, &c.).								
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			20,411	8,798	.....	.....	2,50,887	.....	.....	.....	.....	.....

Memorandum of

Liabilities—								
Balance of loans	\$11	\$67	\$78	\$77	\$11	\$17	\$17	\$17
Deposits to be adjusted	\$11	\$1	\$11	\$11	\$11	\$11	\$11	\$11
Claims—								
Advances recoverable	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11
Net amount of debt	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11

the Calcutta Municipality during the year 1885-86.

16										17		18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEBT.		Total income of year including balance.	Total including balance.	Precedence of taxation (column 19) per head of population.	Precedence of income shown in column 19 per head of population.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
25,100	1,24,098	1,82,038	3,670	11,465	.....	.....	3,04,670	6,86,440	25,00,000	1,92,673	4,82,403	64,71,500	21,70,702	G N G	10 1 10	
Re-issues under special Acts. Proceeds of land, &c. Income from marks on goods, sale of refuse, &c. Conservancy and road-tax, proceeds of night-soil, street-vending, &c. Municipal fines. Payments for municipal services rendered to individuals. Grants-in-aid from Provincial or local funds. Rents from of municipal lands, from public gardens, &c. Total.										Loans. Deposits (contractors' advances unpaid, &c.) Advances.		Total income of year including balance.	Total including balance.	Precedence of taxation (column 19) per head of population.	Precedence of income shown in column 19 per head of population.	REMARKS.

the Calcutta Municipality during the year 1885-86.

12						13	14	15			16
DEBT.						Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Deposits.	Actual municipal balance.	Total.	
12, 1 10	7, 32 11 6	2, 03, 344	4, 31, 638	1, 78, 102	63, 30, 023	42, 2 15	7, 48, 553	8, 30, 774		
Loans payable within the year. (in account of last year.) On account of current year. Deposits (including attached contractors, &c.) Advances (on account of departmental works, &c.)											

Liabilities and claims.

	Rs.	A.	P.	Rs.	A.	P.
.....	1,50,11,572	0	3	1,50,44,215	3	8
.....	42,243	3	5	78,383	3	8
.....	.....	.....	.....	1,50,10,802	0	0

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1885-86.

FORM No. I.—Statement showing the income of the

1	2	3	4	5	6	7	
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.	BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.	
					(a) (b) (c) (d) (e) (f) (g) (h)		
					Res. officio. Nominated. Elected. Total. Officers. Non-officials. Europeans. Natives.		
						Rs. Rs. Rs.	
BURDWAN DIVISION.							
Howrah	1	Howrah	Act III (B.C.) of 1884.	90,613	10 20 20 2 26 10 20	386 1,108 364	
				15,000	6 12 18	1,108 1,708	
		Total		1,05,613	16 32 38 2 46 10 38	386 1,117 1,505	
Hooghly	3	Hooghly and Chinsurah	Act III (B.C.) of 1884.	31,177	6 12 18 4 16 1 17	710 6,628 7,278	
	4	Sonarpore		25,659	6 12 18	38 16	9,960 9,960
	5	Uttarpara		5,507	4 8 12	12 12	1,230 1,700
	6	Sondvati		14,477	4 8 12	12 1 11	5,004 5,004
	7	Bindulwar		9,541	4 8 12	12	577 877
	8	Kotrua		5,747	4 8 10	9 9	420 420
	9	Bansberia		7,031	3 6 9	9 9	345 345
		Total		96,230	31 60 91 6 86 6 65 710	24,532 25,582	
Burdwan	10	Burdwan	Act III (B.C.) of 1884.	32,637	7 14 21 4 17 3 18	1,230 16,414 17,004	
	11	Culna		9,094	5 10 15 1 14	13 60	768 768
	12	Cutwa		6,880	6 12 18 7	12	53 53
	13	Bainhat		5,740	4 8 12 2 11	13	1,804 1,804
	14	Ranogangpa		10,768	5 8 12 2 11 3 10	4,869 4,869	
	15	Amanole		4,068	11 11 1 20 8 3		
		Total		69,720	39 46 85 15 70 14 71 1,530	23,293 23,325	
Bankura	16	Bankura	Act III (B.C.) of 1884.	18,069	4 8 12 1 11 1 11	3,960 3,960	
	17	Balesore		18,833	4 8 12 3 10	12	2,745 2,706
		Total		36,902	8 16 24 3 21 1 23 20	6,712 5,732	
Burdwan Division Total							
				31,940	27 50 77 13 84 2 75	15,499 15,499	
		Divisional Total		4,06,697	127 215 342 43 208 36 305 2,455	74,574 77,129	
PRESIDENCY DIVISION.							
24. Purnoma	25	Suburban	Act III (B.C.) of 1884	291,430	10 20 20 3 27 6 24	6,462 1,00,192 1,06,594	
	26	Barrackpore		29,982	8 12 18	21 21	127 127
	27	South Suburban		31,636	7 14 21	21 21	1,784 484
	28	Rajpore		10,708	6 12 18	18	898 898
	29	Barrackpore		3,708	4 8 10 1 9	2 8	519 519
	30	Joybazar		7,054	4 8 12	12	2,779 2,779
	31	South Dum Dum		9,734	3 6 9	9 90	5,180 5,250
	32	North Dum Dum		5,190	3 6 9	9	3,011 3,041
	33	North Barrackpore		32,721	7 11 18	18	2,336 2,336
	34	South Barrackpore		17,590	8 10 18 1 17	2 18 104	898 372
	35	Ranout		10,533	7 14 21	21 21	10,757 10,757
	36	Nyinity		21,551	8 12 18	21 21	3,340 3,300
	37	Basirhat		15,053	8 7 16	16 16	1,873 1,873
	38	Isk		5,245	3 6 9 1 9	9 3 25	302 724
	39	Badura		12,546	5 7 12	12 12	204 204
	40	Goleendanga		6,290	3 6 9	9 9	811 811
		Total		463,864	94 150 223 6 247 15 241 8,002	1,33,504 1,47,204	
Kundera	41	Krishnachur	Act III (B.C.) of 1884.	27,477	7 14 21 7 14 5 18	2,011 2,011	
	42	Banipur		29,067	9 18 25 2 23	23 23	9,917 9,917
	43	Kamshai		6,028	4 8 12	12	465 465
	44	Nulka		9,384	4 8 12	12	1,302 1,302
	45	Kushin		9,717	5 10 16 1 14	16	1,100 1,100
	46	Kamshai		5,940	3 6 9	9	1,081 1,081
	47	Mohorepore		5,382	3 6 9	9	60 60
	48	Birgaon		4,308	3 6 15 1 15	23	865 865
		Total		100,479	44 94 128 11 137 5 125	18,010 18,010	
Jasore	49	Jasore	Act III (B.C.) of 1884	9,400	6 12 18 1 17	18 3,280	410 5,000
	50	Kotrachandpore		9,231	6 12 18 1 17	7 1,207	1,507 1,507
	51	Mohorepore		7,800	8 10 16 2 23	15	782 782
		Total		24,736	16 28 45 4 38 2 40 3,290	5,740 6,020	
Khulna	52	Khulna	Act III (B.C.) of 1884.	8,738	4 8 12 5 10	13	2,444 2,444
	53	Dobhata		5,516	13 13 1 18	13	139 139
	54	Chandona		3,448	12 12 1 13	12	630 630
	55	Khulna		6,150	12 16 3 13 1 14	14	94 94
		Total		23,852	34 39 36 6 40 1 51	3,208 3,208	
Meoragadabad	56	Berhampore	Act III (B.C.) of 1884	59,843	8 17 25 5 28 5 22	6,024 6,024	
	57	Leitbari		59,831	6 12 18 4 18 1 17	21,607 21,607	
	58	Juagore		10,147	8 16 24 6 18	24 1,137	1,137 1,137
	59	Kandi		10,601	3 7 10 2 8	10	286 286
		Total		80,421	25 52 77 17 80 4 73	29,768 29,768	
		Divisional Total		721,515	231 331 553 44 608 22 620 12,101	1,87,014 1,90,906	

Municipalities in Bengal during the year 1885-86.

[illegible]

FORM No. I.—Statement showing the income of the

1	2	3	10	11	12	13	14	15
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	ASSESSED TAXES—contd.			OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).		
			Other taxes in detail (as many columns as may be necessary).					
			Tax on persons according to circumstances and property.	Water tax.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURDWAN DIVISION.								
Howrah	1	Howrah	8,008	.....	8,008	1,30,763	8,000	.....
	2	Ball	.....	.....	.....	833	102	.....
		Total	8,008	.....	8,008	1,30,763	8,071	102
Hooghly	3	Hooghly and Chinsurah	.....	.....	.....	21,701	4,185	838
	4	Sevagram	.....	.....	.....	1,401	303	7,894
	5	Uttarpara	.....	.....	.....	5,027	300	1,014
	6	Hoidayatuli	6,683	.....	6,683	4,177	480	.....
	7	Bhadrakpur	5,894	.....	5,894	314	.....	.....
	8	Kidurga	3,501	.....	3,501	100	73	.....
	9	Banarbia	3,075	.....	3,075	285	.....	.....
		Total	18,323	.....	18,323	48,514	1,453	20,254
Burdwan	10	Burdwan	5,703	.....	5,703	38,428	2,443	2,728
	11	Guria	4,330	.....	4,330	1,002	48	.....
	12	Outua	2,911	.....	2,911	65	.....	.....
	13	Dumhat	5,900	.....	5,900	690	30	.....
	14	Banaragunge	.....	.....	.....	.....	.....	.....
	15	Anandole	.....	.....	.....	.....	.....	.....
		Total	19,507	.....	19,507	38,428	4,810	1,973
Bankura	16	Bankura	6,110	.....	6,110	387	65	290
	17	Bishnupore	3,674	.....	3,674	380	170	.....
		Total	9,784	.....	9,784	767	65	460
Berhampur	18	Buery	3,271	.....	3,271	237	254	304
		Total	3,271	.....	3,271	237	254	304
Midnapore	19	Midnapore	5,700	.....	5,700	19,388	1,577	485
	20	Tumuck	4,080	.....	4,080	1,000	304	.....
	21	Chital	2,842	.....	2,842	.....	.....	.....
	22	Chanderkona	1,502	.....	1,502	.....	.....	.....
	23	Banjanipore	1,502	.....	1,502	.....	.....	.....
	24	Kharai	1,502	.....	1,502	.....	.....	.....
		Total	15,216	.....	15,216	18,386	1,877	485
		Divisional Total	72,196	.....	72,196	1,40,068	27,040	5,001
PRESIDENCY DIVISION.								
25	Suburban	.....	.....	.....	.....	2,30,888	47,377	3,153
26	Barrackpore	.....	.....	.....	.....	1,044	1,073	1,476
27	South Suburban	.....	.....	.....	.....	1,000	1,000	944
28	Kajpara	.....	.....	.....	.....	4,578	875	84
29	Joybazar	.....	.....	.....	.....	1,089	1,027	64
30	Joybazar	.....	.....	.....	.....	1,089	1,027	64
31	North Dum-Dum	.....	.....	.....	.....	3,197	1,338	183
32	North Dum-Dum	.....	.....	.....	.....	4,275	2,608	40
33	South Barrackpore	.....	.....	.....	.....	1,019	1,259	803
34	North Barrackpore	.....	.....	.....	.....	10,018	707	85
35	Bangor	.....	.....	.....	.....	10,508	1,259	803
36	Nyabati	.....	.....	.....	.....	4,138	2,080	150
37	Bachhat	.....	.....	.....	.....	5,012	1,498	2,081
38	Kali	.....	.....	.....	.....	4,450	684	547
39	Bachhat	.....	.....	.....	.....	2,090	233	233
40	Bachhat	.....	.....	.....	.....	2,643	913	88
41	Gobindpore	.....	.....	.....	.....	3,443	280	320
		Total	60,530	.....	60,530	1,30,883	65,445	1,735
42	Krishnachar	.....	.....	.....	.....	16,036	1,073	91
43	Bachhat	.....	.....	.....	.....	1,000	2,500	723
44	Nudia	.....	.....	.....	.....	3,771	304	800
45	Kushia	.....	.....	.....	.....	8,073	01	11
46	Kumarkhali	.....	.....	.....	.....	3,933	828	527
47	Meherpur	.....	.....	.....	.....	3,088	125	8
48	Birgaon	.....	.....	.....	.....	2,396	88	.....
		Total	2,190	.....	2,190	4,320	353	.....
		Total	14,858	.....	14,858	20,370	4,320	18
Jessore	49	Jessore	14,858	.....	14,858	7,680	581	109
	50	Kotechandpur	.....	.....	.....	2,408	408	728
	51	Mohesore	1,901	.....	1,901	167	300	1,900
		Total	4,304	.....	4,304	2,850	1,070	1,637
Khulna	52	Bachhat	3,073	.....	3,073	380	718	.....
	53	Debatia	1,011	.....	1,011	87	.....	.....
	54	Chandura	707	.....	707	808	326	.....
	55	Khulna	3,086	.....	3,086	35	.....	.....
		Total	8,896	.....	8,896	600	1,486	.....
Moulvibazar	56	Berhampur	17,176	.....	17,176	388	251	1,336
	57	Lalmai	10,320	.....	10,320	.....	.....	.....
	58	Jamiripore	4,400	.....	4,400	.....	.....	.....
	59	Kandi	4,514	.....	4,514	88	224	.....
		Total	46,364	.....	46,364	530	501	8,887
		Divisional Total	1,08,732	.....	1,08,732	2,70,448	72,400	2,101

Municipalities in Bengal during the year 1885-86.

16																17				18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.																DEBT.				Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 19), per head of population.	Incidence of income shown in column 18, per head of population.	
Realizations under special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Conservancy and road-charging fees, &c. (not included in street or house tax).	Municipal fines.	Payments for nuisances rendered to individuals.	Grants-in-aid from Provincial or local funds.	Sundries (rent of municipal lands, receipts for public services, &c.).	Total.	Loans.	Deposits (contractors, salaries unpaid, &c.).	Advances.													
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R. A. P.	R. A. P.								
5,917 541	1,010	2,494	1,150	4,381 78	156	.....	6,139 55	20,000 539	.....	98	.....	2,54,760 10,400	2,26,163 11,779	2 5 8 0 10 0	2 9 4 0 11 4						
6,168	1,910	2,494	1,150	4,387	156	.....	6,193	21,328	.....	92	.....	2,46,438	2,40,941	2 1 10	2 6 1						
1,017 800 147 122 394 42 172	.....	1,010	.....	381 152 180 19	3	.....	1,395 2,083 9,837 1,970 199	20,000 539 12,274 2,105 611	.....	1,465 362	10,056 1,970 1,730 20	60,084 84,014 10,717 14,043 6,523	67,302 135,825 12,665 18,136 7,460	1 7 1 1 10 2 1 4 1 1 5 6 0 18 2	1 14 10 2 0 9 2 0 3 0 11 3 0 9 0					
2,094	.....	1,020	1	1,170	3	103	12,702	14,867	.....	1,330	15,070	1,82,784	1,78,946	1 3 0	1 8 9							
1,405 545 304 255 228	.....	1,492	1,062	230 30 62 330	1,035 198	.....	8,345 145 216 43 195	33,677 874	.....	1,473 22	710	67,066 8,078 2,403 7,694	67,066 8,825 8,131 12,463	1 4 0 0 12 3 0 10 2 0 9 5	2 2 3 0 13 5 0 11 0 0 11 3						
3,025	.....	1,062	1,062	402	10,057	888	8,055	20,221	.....	1,405	710	64,368	1,19,686	0 12 1	1 8 8							
4	.....	40	30	50	.....	.....	277	324	.....	180	777	7,048	7,048	0 6 0	0 8 3					
6	.....	40	43	114	.....	.....	2,554	3,213	.....	375	802	15,468	21,250	0 4 0	0 6 8					
117	.....	.....	.....	180	.....	18	339	693	.....	.....	.....	6,740	7,764	0 8 6	0 9 11		
908 161 45 22 150 252	301 10	354 1,023 113 ..... ..... .....	.....	115 51 171 48 1	..... 100	130	2,374 693 679 20 503 51	7,300 2,617 ..... ..... ..... .....	.....	273	2,334	32,485 7,984 4,901 5,179 2,545 1,361	34,104 10,766 9,400 8,090 3,082	0 11 1 0 7 2 0 5 2 0 3 0 0 4 7	0 15 5 0 9 10 0 6 2 0 4 1 0 4 7						
1,694	301	2,330	.....	277	180	130	6,028	11,073	.....	273	2,334	52,030	60,619	0 7 6	0 10 3							
13,646	3,301	8,523	2,720	6,045	10,414	1,220	30,501	81,768	.....	4,071	18,496	5,44,407	6,42,501	1 2 4	1 6 6								
32,321	13,310	.....	.....	1,301	8,038	.....	28,434	84,501	.....	27,062	1,135	8,78,129	6,34,714	0 10 6	2 1 4					
301	.....	.....	.....	205	.....	.....	1,224	1,429	.....	.....	.....	22,374	22,374	0 7 2	0 12 4	
105	.....	24	.....	171	.....	.....	744	736	.....	428	100	25,430	25,430	0 8 8	0 7 11				
25	.....	.....	.....	13	.....	.....	89	973	.....	.....	.....	6,080	6,080	1 1 2	1 1 11	
.....	.....	.....	.....	40	.....	.....	118	255	.....	.....	.....	4,100	4,100	0 7 10	0 9 1	
.....	.....	.....	.....	143	.....	.....	255	291	.....	180	.....	5,061	5,061	0 10 2	0 10 11		
.....	.....	.....	.....	473	.....	.....	550	291	.....	.....	.....	4,157	4,157	0 11 6	0 12 9	
.....	.....	.....	.....	41	.....	.....	271	744	.....	.....	.....	12,461	12,461	0 8 6	0 9 0	
.....	.....	.....	.....	328	.....	.....	238	601	.....	.....	.....	12,467	12,467	0 10 9	0 11 4	
.....	.....	.....	.....	25	.....	.....	261	704	.....	.....	.....	8,555	8,555	0 11 9	0 12 5	
.....	.....	.....	.....	41	.....	.....	809	449	.....	.....	.....	10,518	10,518	0 7 6	0 7 10	
.....	.....	.....	.....	8	.....	.....	35	46	.....	.....	.....	5,783	5,783	0 6 6	0 6 6	
.....	.....	.....	.....	14	.....	.....	40	55	.....	480	.....	3,080	3,080	0 7 9	0 9 4		
.....	.....	.....	.....	85	.....	.....	85	85	.....	.....	.....	5,206	5,206	0 5 4	0 6 5	
.....	.....	.....	.....	85	.....	.....	85	85	.....	.....	.....	4,526	4,526	0 10 0	0 10 0	
53,043	13,041	144	10	3,718	0,490	.....	51,903	91,000	.....	58,103	2,640	6,04,671	8,00,777	1 1 11	1 6 0							
1,219	.....	.....	190	205	.....	.....	2,273	7,850	.....	.....	.....	44,001	37,362	0 9 10	0 11 1		
27	750	.....	.....	46	.....	.....	3,061	5,700	.....	300	1,175	17,448	17,448	0 7 2	0 9 4				
10	.....	.....	.....	16	.....	.....	1,406	1,807	.....	.....	847	7,108	7,108	0 8 12	0 9 0		
244	.....	.....	.....	83	.....	.....	26	114	.....	.....	1	3,623	3,623	0 6 4	0 6 2		
.....	.....	.....	.....	36	.....	.....	145	406	.....	.....	.....	5,114	5,114	0 8 4	0 8 5	
.....	.....	.....	.....	34	.....	.....	73	172	.....	602	.....	4,118	4,118	0 9 9	0 12 2		
.....	.....	.....	.....	12	.....	.....	312	324	.....	.....	.....	2,854	2,854	0 9 4	0 10 6	
1,002	783	.....	223	408	4,007	.....	8,040	15,073	.....	800	2,405	80,374	80,384	0 8 1	0 10 10						
.....	.....	.....	.....	122	.....	.....	3,061	1,008	.....	.....	.....	12,113	15,415	1 3 3	1 6 9	
20	.....	.....	.....	80	.....	.....	80	120	.....	.....	.....	3,710	3,710	0 5 7	0 6 5	
.....	.....	.....	.....	80	.....	.....	18	71	.....	148	.....	8,591	8,591	0 8 12	0 6 11		
20	.....	.....	.....	181	.....	.....	2,188	1,340	.....	.....	145	18,430	26,430	1 13 9	2 3 1		
.....	.....	.....	.....	8	.....	.....	170	178	.....	.....	125	4,376	4,720	0 5 11	0 7 9		
.....	.....	.....	.....	28	.....	.....	23	23	.....	.....	.....	1,731	1,731	0 4 11	0 5 0	
.....	.....	.....	.....	76	.....	.....	76	87	.....	.....	.....	15,010	20,055	0 8 3	0 7 1	
8	6	.....	1	30	.....	.....	261	502	.....	405	.....	4,906	4,906	0 10 6	0 12 5				
8	6	.....	1	41	.....	.....	230	260	.....	.....	610	12,320	10,651	0 7 8	0 8 3				
706	5	.....	880	178	.....	.....	8,090	10,431	.....	947	.....	37,161	37,161	0 10 5	1 0 7				
8,042	.....	.....	44	116	.....	8,000	1,713	7,015	.....	.....	50	31,178	52,878	0 9 7	0 12 6				
954	.....	.....	15	15	.....	.....	953	1,002	.....	.....	.....	10,108	10,108	0 11 8	0 14 0		
.....	.....	.....	33	.....	.....	.....	2,447	2,682	.....	50	.....	7,620	7,620	0 9 7	0 11 0		
3,380	7	.....	930	342	.....	3,090	12,773	32,087	.....	85	997	78,101	1,02,850	0 9 10	0 15 1						
87,907	14,027	144	1,104	6,741	13,057	3,690	85,384	1,31,014	.....	38,419	5,706	61,835	10,41,040	0 12 0	1 8 8								

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6								7		
					NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h			
NAME OF DISTRICT.	Serial number of Municipality	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	Ex-officio.	Nominal.	Elected.	Total.	Officials.	Non-officials.	European.	Natives.	Deposits.	Actual balance.	Total.
RAJSHAHY DIVISION.															
Rajshahy	60	Rampore Baulowh Natore	Act III (B.C.) of 1884...	20,084	...	7	14	21	8	10	3	18	...	2,015	2,040
	61	Natore	...	5,084	...	9	9	18	3	10	...	18	...	2,828	3,034
		Total	...	99,118	...	16	23	39	8	31	3	36	...	5,670	5,670
Dinagopore	63	Dinagopore	Act III (B.C.) of 1884 ...	12,977	...	5	10	15	7	8	...	15	...	8,770	8,770
Rangpore	65	Rangpore	Act III (B.C.) of 1884 ...	13,520	...	6	12	18	8	10	1	17	...	3,384	3,384
Roga	64	Roga	Act II (B.C.) of 1884...	8,179	...	5	10	15	1	14	1	14	...	1,851	1,851
	65	Shivpore	...	8,501	...	4	8	12	...	12	...	12	...	251	251
		Total	...	16,170	...	9	18	27	1	26	1	26	...	2,108	2,108
Pabna	66	Pabna	Act III (B.C.) of 1884...	14,983	...	6	12	18	3	15	...	18	...	3,694	3,694
	67	Shiragunge	...	21,068	...	6	12	18	3	15	1	17	...	1,255	1,255
		Total	...	95,941	...	12	24	36	6	30	1	35	...	5,127	5,127
Darjeeling	68	Darjeeling	Act III (B.C.) of 1884...	7,976	...	25	...	25	7	18	21	4	...	3,296	3,296
	69	Karowang	...	4,033	...	13	...	13	3	10	5	8	...	6,206	6,206
		Total	...	12,009	...	38	...	38	10	28	26	12	...	8,502	8,502
Jalpigoree	70	Jalpigoree	Act III (B.C.) of 1884 ...	7,930	...	12	...	12	3	9	2	10	...	1,692	1,692
		Divisional Total	...	1,21,471	...	94	87	180	63	142	34	161	...	32,313	32,313
Dacca DIVISION.															
Dacca	71	Dacca	Act III (B.C.) of 1884...	77,061	...	9	12	21	4	17	3	18	2,750	20,271	20,021
	72	Naraingunge	...	12,408	...	4	5	12	...	12	1	8	...	4,792	4,792
		Total	...	100,169	...	13	20	33	4	29	7	26	2,750	31,065	32,813
Furzedipore	73	Furzedipore	Act III (B.C.) of 1884...	10,977	...	6	12	18	...	12	1	17	...	4,739	4,739
	74	Goshaidia	...	10,408	...	4	8	12	4	8	1	11	...	704	704
	75	Maduripur	...	12,298	...	7	14	21	1	20	...	21	...	701	701
		Total	...	32,783	...	17	34	51	11	40	2	40	...	6,300	6,300
Backergunge	76	Burua	Act III (B.C.) of 1884...	23,490	...	8	10	18	4	11	3	12	...	4,038	4,038
	77	Nalchiti	...	2,082	...	9	...	9	1	8	...	9	...	2,204	2,204
	78	Dainakati	...	3,000	...	9	...	9	...	9	...	9	...	67	67
	79	Pratapnagar	...	16,147	...	10	...	10	2	8	...	10	...	...	...
		Total	...	34,018	...	33	10	43	7	30	8	40	...	6,318	6,318
Mymensingh	80	Nasirabad	Act III (B.C.) of 1884...	10,561	...	7	12	19	8	14	6	14	8,150	5,301	14,411
	81	Muktagacha	...	4,890	...	4	6	10	2	8	2	8	...	2,514	2,514
	82	Jamshapore	...	16,727	...	6	10	16	3	12	...	16	...	2,121	2,121
	83	Shorepore	...	8,821	...	4	8	12	1	11	...	12	...	2,881	2,881
	84	Kishoregunge	...	12,998	...	6	9	15	3	12	...	16	...	711	711
	85	Basitpore	...	4,540	...	5	6	11	...	8	...	9	...	216	216
		Total	...	52,684	...	39	51	80	16	65	7	78	8,150	13,701	21,854
		Divisional Total	...	2,14,025	...	62	115	207	37	170	19	198	10,900	57,940	68,840
CHITTAGONG DIVISION.															
Chittagong	86	Chittagong Town	Act III of 1884 ...	80,940	...	6	12	18	2	10	3	13	...	1,070	1,070
	87	Cox's Bazar	...	4,393	...	13	...	13	3	10	...	13	...	61	61
		Total	...	85,333	...	19	22	31	5	20	3	23	...	2,040	2,040
Tippurah	88	Cumilla	Act III of 1884 ...	13,808	...	4	11	16	2	14	2	16	2,348	2,741	2,348
	89	Braamabura	...	17,648	...	4	8	12	3	10	...	12	...	2,523	2,523
		Total	...	31,040	...	9	19	28	5	24	2	26	2,612	4,264	7,853
Nonkhally	90	Nonkhally	Act III of 1884 ...	5,104	...	4	8	12	2	9	...	12	...	2,081	2,081
		Divisional Total	...	61,545	...	32	39	71	15	34	5	39	2,542	9,492	11,934
PATNA DIVISION.															
Patna	91	Patna	Act III (B.C.) of 1884...	173,851	...	10	20	30	9	21	4	25	670	3,350	3,350
	92	Bah	...	14,080	...	3	6	9	3	7	...	9	...	3,790	3,790
	93	Beant	...	49,008	...	6	8	12	...	12	...	12	...	3,300	3,300
		Total	...	236,939	...	17	34	51	11	40	4	47	670	10,472	11,062
Gya	94	Gya	Act III (B.C.) of 1884...	70,435	...	11	14	25	6	20	4	21	...	5,340	5,340
	95	Chakar	...	12,197	...	13	...	13	3	10	1	12	...	...	...
	96	Daudnagar	...	9,670	...	18	...	18	3	11	...	13	...	...	...
		Total	...	89,472	...	37	14	51	10	41	5	46	...	5,340	5,340
Shahabad	97	Arrah	Act III (B.C.) of 1884...	42,068	...	6	12	18	3	15	2	10	...	3,379	3,379
	98	Borah	...	16,299	...	4	8	12	3	9	...	10	...	109	109
	99	Dumraon	...	17,439	...	3	6	9	2	7	...	9	...	1,527	1,527
	100	Banmuran	...	32,080	...	7	14	21	3	18	...	21	...	29	29
	101	Shukla	...	5,720	...	3	6	9	4	5	...	9	...	2,360	2,360
	102	Angadipore	...	12,608	...	3	6	9	...	1	...	1	...	635	635
		Total	...	117,231	...	36	62	78	15	63	6	78	...	7,944	7,944

Municipalities in Bengal during the year 1885 86.

[illegible]

Municipalities in Bengal during the year 1885 86.

16										17				18	19	20	21	REMARKS.
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, excluding balance.	Total including balance.	Expenditure of taxation (column 19 per head of population.	Expenditure of income shown in column 18 per head of population.	
Realizations under Special Acts.	Proceeds of land, &c.	Income from markets (rents, fees, sale of refuse, &c.)	Companies and other bodies (rents, fees, sale of refuse, &c.)	Municipal fines.	Payments for repairs and other work done by the Municipality.	Grants-in-aid from Provincial or local funds.	Donations (rent of municipal buildings, receipts from public gardens, &c.)	Total.	Loans.	Deposits (contractual, interest, &c.)	Advances.	Total income of year, excluding balance.	Total including balance.	Expenditure of taxation (column 19 per head of population.	Expenditure of income shown in column 18 per head of population.	Expenditure of income shown in column 18 per head of population.	Expenditure of income shown in column 18 per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
624	6			319	293		1,935	3,081				31,350	33,902	0 14 7	1 1 0			
151	4			41	293		5,997	5,972				10,827	11,185	0 11 8	1 4 6			
				700	294	300		5,762	6,968			31,877	37,547	0 15 9	1 1 0			
8	400			245	144		3,307	5,394		42	239	15,512	27,312	1 1 0	1 6 11			
				36	137		1,361	1,464				7,730	11,800	1 5 6	1 9 2			
				36	101		1,000	2,107				4,905	15,076	0 12 6	1 5 0			
17	42			147	88		593	735		80		12,754	12,910	0 8 11	0 10 10			
17	42			231			1,038	1,075				11,394	12,017	0 7 4	0 8 7			
625		31,001		221	25	7,534	15,231	54,640		588		30,644	25,071	0 8 0	0 9 1			
513		15		221	25	600	15,231	1,104		61		2,328	11,194	1 2 6	1 7 6			
1,141		31,001		221	25	8,034	15,231	60,854		647		1,17,861	1,20,360	8 1 7	9 12 13			
58				543	2		1,617	1,434				8,011	8,393	0 6 1	0 13 3			
1,618	536	31,001	1,005	1,422	717	9,056	30,898	77,473		132	2,294	2,21,341	2,56,684	1 2 7	1 13 1			
2,064	400			323	124		35,077	39,447		30		1,73,180	1,82,216	1 5 8	1 11 6			
537				373			547	1,520				29,654	33,441	2 5 9	2 4 7			
3,201	470			604	121		39,484	30,863		30		1,61,843	1,70,650	1 7 2	1 12 8			
305	100			10	710		250	6,000		100		8,062	10,721	0 6 10	0 9 8			
545				332			100	600		86		4,146	4,915	0 8 4	0 8 4			
145				51	160		2,772	3,078				7,601	8,325	0 6 2	0 9 10			
1,000	100			303	630		3,131	5,475		186	124	23,801	33,801	0 6 0	0 8 7			
				161	3,013		3,070	9,844				16,822	21,400	0 15 1	1 4 1			
							1,701	4,902				1,701	4,902	0 10 7	0 10 7			
3							5	9				1,579	1,561	0 8 4	0 8 4			
							33	33				1,484	1,480	0 1 6	0 1 6			
5				161	8,018		3,719	8,868				21,801	28,001	0 6 11	0 10 2			
1,479			2,718	196	2		2,701	7,001		834		15,453	28,965	0 11 5	1 7 4			
407				35			30	842				8,620	9,170	0 9 3	0 13 7			
380				35			610	1,030				6,094	7,740	0 5 0	0 10 1			
359				13			270	402				4,405	7,060	0 7 10	0 8 8			
361				3			607	914				4,328	4,960	0 4 1	0 5 3			
172				2			65	220				1,344	1,750	0 4 5	0 5 3			
8,088				2,720	212	2	4,318	10,200		834		38,360	67,240	0 6 11	0 10 1			
7,294	565			5,780	1,460	5,978	37,002	63,664		1,022	184	2,10,012	3,05,401	0 13 0	1 1 9			
1,263		844	180	438	215		6,074	9,074				30,848	32,891	0 15 9	1 8 7			
85				23	8		37	120				5,269	5,538	0 8 9	0 8 9			
1,484		864	120	490	250		9,711	9,803				32,736	34,778	0 14 6	1 4 6			
81				40	68		7,844	7,807		842		23,431	27,702	1 0 6	1 18 6			
81				40	58		8,424	8,023		543		5,924	8,479	0 4 9	0 14 7			
				58	6		308	340	340			4,300	6,171	0 11 9	0 13 7			
1,509		864	148	206	278		15,471	18,771	840	584		45,483	77,427	0 11 11	1 1 0			
1,798	441	473	35	2,740			6,414	9,878		1,676	1,008	1,07,506	1,11,490	0 8 8	0 11 1			
410			35	52			410	940				5,052	10,038	0 4 6	0 4 7			
844		108		122			1,034	1,938				14,650	18,265	0 4 3	0 7 2			
2,802	441	671	35	2,020			9,897	12,706		1,476	1,008	1,28,317	1,39,220	0 7 7	0 9 4			
1,380		4,000	204	184		9,540	14,383	30,831		150		68,400	73,900	0 7 11	0 16 4			
1,340		4,000	204	186		9,540	14,383	30,831		150		68,400	73,900	0 6 2	0 11 1			
401		1,171		140			1,050	2,771				18,043	21,872	0 6 10	0 11 1			
		58	82	33			368	580		10		4,115	6,521	0 4 8	0 5 2			
700	126	4,928	68	35		1,203	82	7,204		14		13,980	14,030	0 4 11	0 10 2			
818		69		38			755	841				2,516	4,284	0 7 3	0 7 3			
1,379	120	6,317	168	292		1,303	2,808	11,800		13	10	46,394	50,808	0 6 0	0 6 6			

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits	Actual balance, municipal.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
PATNA DIVISION—continued.															
Muzaffarpore	108	Muzaffarpore	Act III (B.C.) of 1884.	48,460	...	6	18	18	4	14	3	15	...	4,232	4,332
	109	Hailepore		85,076	...	10	3	13	1	12	3	11	...	629	629
	109	Lalouge		16,431	...	10	...	10	1	9	2	8	...	219	219
	109	Sitamarhi		6,538	...	11	...	11	2	9	1	10	...	1,557	1,557
		Total		90,504	...	37	23	33	8	44	8	44	...	6,727	6,727
Durbhanga	107	Durbhanga	Act III (B.C.) of 1884.	65,958	...	7	14	21	4	17	4	17	...	6,361	6,361
	108	Rosera		11,574	...	14	...	14	8	13	...	14	...	1,467	1,467
	109	Modhuban		15,000	...	8	10	18	4	11	1	14	...	1,305	1,305
		Total		92,532	...	29	24	33	10	40	5	45	...	9,133	9,133
Saran	110	Chupra	Act III (B.C.) of 1884.	81,670	...	10	11	21	8	13	6	19	...	7,083	7,083
	111	Kodimganga		14,773	...	4	8	12	4	8	3	10	...	3,050	3,050
	112	Sewan		11,307	...	9	...	9	2	7	2	7	...	894	894
		Total		77,750	...	23	19	42	14	28	10	38	...	8,933	8,933
Champaran	113	Motihari	Act III (B.C.) of 1884.	10,888	...	4	8	12	2	9	2	10	...	4,933	4,933
	114	Belah		81,268	...	15	...	15	8	7	2	10	...	1,521	1,521
		Total		30,186	...	16	8	24	6	16	4	20	...	6,454	6,454
		Divisional Total		741,878	...	188	160	348	74	274	41	397	...	35,820	35,820
BIHARPORE DIVISION.															
Monghyr	115	Monghyr	Act III (B.C.) of 1884.	15,373	...	6	12	18	4	14	8	13	...	2,820	2,820
	116	Jamshilpur		15,967	...	9	9	18	...	18	8	10	...	711	711
		Total		71,360	...	15	21	36	4	32	16	23	...	3,531	3,531
Bhagalpur	117	Bhagalpur	Act III (B.C.) of 1884.	68,334	...	8	13	21	4	17	4	17	...	4,289	4,289
	118	Colgong		5,672	...	11	...	11	1	10	...	11	...	3,181	3,181
		Total		78,970	...	19	13	32	5	37	6	28	...	7,000	7,000
Purneah	119	Purneah	Act III (B.C.) of 1884	15,010	...	6	12	18	2	16	5	13	...	6,231	6,231
Maddah	120	English Hamur	Act III (B.C.) of 1884.	12,900	...	6	12	18	4	14	...	14	...	477	477
	121	Old Maddah		4,094	...	4	8	12	1	11	...	12	...	940	940
		Total		17,054	...	10	20	30	5	35	...	26	...	1,068	1,068
Sonthal Pargunnah	122	Dumra	Act III (B.C.) of 1884.	5,780	...	5	10	15	3	12	1	14	...	5,781	5,781
	123	Sahelgunge		8,667	...	8	6	9	1	8	3	6	...	2,011	2,011
		Total		14,206	...	8	16	24	4	20	4	20	...	7,792	7,792
		Divisional Total		1,01,636	...	58	82	140	21	119	27	115	...	25,000	25,000
ORISSA DIVISION.															
Cuttack	124	Cuttack including Cantonment.	Act III (B.C.) of 1884.	43,567	...	6	12	18	13	6	3	16	...	5,518	5,518
	125	Kendraparah		15,719	...	12	...	12	3	9	1	11	...	560	560
	126	Jajpur		11,238	...	12	...	12	8	11	...	13	...	896	896
		Total		70,524	...	31	12	43	17	30	3	40	...	6,925	6,925
Pooree	127	Pooree	Act III (B.C.) of 1884	54,868	...	6	12	18	4	14	2	16	...	540	540
Balasore	128	Balasore	Act III (B.C.) of 1884	20,865	...	6	12	18	9	9	3	12	...	2,093	2,093
		Divisional Total		118,397	...	45	36	79	30	49	8	71	...	11,964	11,964
CHOTA NAGPORE DIVISION.															
Hazaribagh	129	Hazaribagh	Act III (B.C.) of 1884.	15,206	...	15	...	15	3	12	3	18	...	585	585
	130	Chatra		11,900	...	6	9	15	3	12	...	15	...	1,064	1,064
		Total		27,206	...	21	9	30	6	24	3	33	...	1,649	1,649
Lohardigha	131	Kauchi	Act III (B.C.) of 1884	13,443	...	4	8	12	4	8	3	11	...	1,068	1,068
Manbhoom	132	Puruli	Act III (B.C.) of 1884	9,208	...	16	...	16	3	13	2	15	...	5,771	5,771
Singbhoom	133	Chyabassa	Act III (B.C.) of 1884	6,000	...	11	...	11	2	9	2	11	...	761	761
		Divisional Total		60,857	...	54	17	71	17	86	10	106	...	7,767	7,767
		GRAND TOTAL		2,627,896	...	907	1,068	1,995	323	1,672	202	1,793	...	4,66,317	4,66,317

Municipalities in Bengal during the year 1885-86.

8								9								18	19	20	21	22																																									
OCTROI.								ASSESSED TAXES.								Total income of year, excluding balance.	Total, including balance.	Inches of taxation, (column 12) per head of population.	Incidence of income shown in column 12, per head of population.	REMARKS																																									
a	b	c	d	e	f	g	h	Conservancy Tax.				License on Trades.																																																	
								Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.																																														
Class I. (Articles of food or drink for men or animals for slaughter.)	Class II. (Animals for slaughter.)	Class III. (Fork, tins, and washing.)	Class IV. (Building materials.)	Class V. (House, shops, and shops.)	Class VI. (Tobacco.)	Class VII. (Cloth.)	Class VIII. (Machinery.)	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Arrears collection for the previous year.	Collection for the current year.	Penalties.	Total.	Rs.	Rs.	Rs. A. P.	Rs. A. P.																																									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.																																									
30,889	6,518	7,142	3,129	4,616	45,147	24,092	30,453	36,233	35,442	10,815	6,204	82,551	11,177	2,907	17,381	4,01,949	37,712	12,554	63,205	83,442	7,407	87,718	21,767	9,002	2,514	72,146	4,244	6,951	10,247	1,55,944	45,818	5,475	2,473	44,139	21,729	10,824	76,682	8,102	6,077	18,530	16,926	1,074	5,218	35,461	17,990	5,400	2,81,407	14,340	26	14,366	5,92,864	31,31,254	0 8 6	0 5 9	0 7 9	0 5 10	0 8 1	0 4 3	0 5 8	0 10 1	1 0 0

FORM No. 1. Statement of the Income of

		9	10	11	12	13	14	15
1	2	3			4			5
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).			OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).			Total income from taxation.
		Tax upon persons according to circumstances and property.	Water tax.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	
	Serial number of Municipality.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION—continued.								
Mounseepore	105 Mounseepore	.....	.....	.....	10,723	.....	10,476	.....
	106 Baispore	.....	.....	.....	6,178	.....	.....	.....
	107 Lalnaga	.....	.....	.....	2,839	.....	.....	.....
	108 Sitalmari	.....	.....	.....	.....	.....	.....	.....
Total		2,498	.....	2,498	25,740	.....	10,476	36,733
Durbhunga	107 Durbhunga	.....	.....	.....	18,974	467	508	.....
	108 Baispore	.....	.....	.....	8,909	.....	.....	.....
	109 Modhubani	.....	.....	.....	4,673	.....	.....	.....
	Total	7,983	.....	7,983	18,974	467	508	27,961
Sarun	110 Chuara	.....	.....	.....	16,813	.....	8,083	.....
	111 Kevlunge	.....	.....	.....	4,831	.....	3,683	.....
	112 Nawan	.....	.....	.....	.....	.....	.....	.....
	Total	5,079	.....	5,079	21,644	.....	6,016	33,320
Chumperun	113 Motihari	.....	.....	.....	.....	.....	.....	.....
	114 Bettiah	.....	.....	.....	.....	.....	.....	.....
	Total	4,405	.....	4,405	.....	363	368	5,663
	Divisional Total	10,968	.....	10,968	.....	808	368	11,628
BRABUPORE DIVISION.								
Monghyr	115 Monghyr	.....	.....	.....	16,373	1,077	810	24,140
	116 Jamalpur	.....	.....	.....	13,193	413	140	13,617
	Total	.....	.....	.....	29,236	1,390	950	32,627
Bhagulpur	117 Bhagulpur	.....	.....	.....	16,433	4,945	1,227	28,514
	118 Colgong	.....	.....	.....	2,079	250	.....	2,329
	Total	3,078	.....	3,078	16,433	4,495	1,227	21,173
Purneah	119 Purneah	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	.....	9,180	2,777	743	12,700
Maidah	120 English Bazar	.....	.....	.....	.....	.....	.....	.....
	121 Old Maidah	.....	.....	.....	.....	.....	.....	.....
	Total	3,101	.....	3,101	.....	1,275	.....	4,376
Kontal Pergunah	122 Deokhur	.....	.....	.....	.....	.....	.....	.....
	123 Bahalgungo	.....	.....	.....	.....	.....	.....	.....
	Total	2,478	.....	2,478	3,301	303	784	6,463
Divisional Total		9,729	.....	9,729	88,140	11,670	3,684	110,310
ORISSA DIVISION.								
Cuttack	124 Cuttack including Cantonment.	.....	.....	.....	16,839	.....	2,461	29,436
	125 Kendraparah	.....	.....	.....	4,425	.....	289	4,914
	126 Jajpur	.....	.....	.....	3,610	.....	88	3,522
	Total	.....	.....	.....	25,764	.....	3,514	36,318
Purree	127 Purree	.....	.....	.....	.....	.....	.....	.....
	Total	.....	.....	.....	10,087	1,115	160	11,272
Balasore	128 Balasore	.....	.....	.....	.....	.....	.....	.....
	Total	7,000	.....	7,000	.....	4,3	403	9,688
Divisional Total		31,424	.....	31,424	10,087	4,348	1,014	37,088
CHOTA NAGPORE DIVISION.								
Hazaribagh	129 Hazaribagh	.....	.....	.....	4,431	.....	788	5,298
	130 Chatra	.....	.....	.....	4,393	.....	115	4,910
	Total	8,743	.....	8,743	.....	788	115	9,340
Lohardugga	131 Ranchi	.....	.....	.....	.....	.....	.....	.....
	Total	6,708	.....	6,708	.....	348	.....	5,943
Manbhum	132 Purulia	.....	.....	.....	.....	.....	.....	.....
	Total	4,610	.....	4,610	.....	83	85	4,709
Singbhum	133 Chhotebazar	.....	.....	.....	.....	.....	.....	.....
	Total	1,260	.....	1,260	.....	.....	.....	1,560
Divisional Total		20,747	.....	20,747	704	301	.....	21,853
GRAND TOTAL		5,04,938	9,360	5,04,938	8,96,307	1,50,113	18,844	10,85,601

Municipalities in Bengal during the year 1885-86.

16										17				18	19	20	21	REMARKS
MISCELLANEOUS RECEIPTS.										DEBT.				Total income of year, excluding balance.	Total, including balance.	Incidence of taxation, (column 13) per head of population.	Incidence of income shown in column 18, per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Total.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
18	10	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105	105
102	2	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510	1,510
700	2	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992	1,992
380	1	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073
470	2	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062
1,650	2	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062	5,062
220	30	57	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170	170
65	1	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073
294	20	57	510	510	510	510	510	510	510	510	510	510	510	510	510	510	510	510
217	1,210	16	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111	111
1,063	10	16	631	631	631	631	631	631	631	631	631	631	631	631	631	631	631	631
9,404	680	15,460	205	5,555	11,661	55,810	67,072	2,019	4,504	6,019,040	4,00,794	0 6 4	0 5 7	0 10 10	0 10 10	0 10 10	0 10 10	0 10 10
1,714	450	4 741	404	800	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770
2 177	1,761	404	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661
978	63	108	285	384	31,914	32,893	1,358	160	10,908	38,142	38,142	0 6 1	0 1 7	0 10 10	0 10 10	0 10 10	0 10 10	0 10 10
978	63	477	584	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897	35,897
1,800	178	67	1,330	3,874	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204
800	1,805	148	893	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070
830	1,805	148	893	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070	3,070
1,739	1,805	148	1,023	4,033	1,023	4,033	1,023	4,033	1,023	4,033	1,023	4,033	1,023	4,033	1,023	4,033	1,023	4,033
65	17	78	210	1,825	1,885	2,225	1,885	2,225	1,885	2,225	1,885	2,225	1,885	2,225	1,885	2,225	1,885	2,225
630	101	210	61	305	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051	3,051
724	918	210	160	210	1,880	4,121	1,880	4,121	1,880	4,121	1,880	4,121	1,880	4,121	1,880	4,121	1,880	4,121
7,580	7,557	614	2,015	651	210	30,730	58,170	220	17,150	1,85,914	2,12,784	0 9 2	0 15 0	0 10 10	0 10 10	0 10 10	0 10 10	0 10 10
278	568	1,130	168	47	1	3,670	8,804	35,300	43,818	0 10 10	0 13 0	0 10 10	0 13 0	0 10 10	0 13 0	0 10 10	0 13 0	0 10 10
420	540	1,130	171	307	47	4,098	7,321	44,170	53,503	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4
941	608	1,130	171	307	47	4,098	7,321	44,170	53,503	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4	0 10 0	0 8 4
831	157	19	274	4,500	5,921	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447	10,447
1,272	628	1,266	210	727	47	4,800	10,404	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904	18,904
83	40	1,319	68	73	102	600	604	2,854	743	10	8,162	8,715	0 5 0	0 8 6	0 5 0	0 8 6	0 5 0	0 8 6
85	49	1,417	73	132	600	1,140	8,530	18,230	14,900	10	18,230	14,900	0 5 4	0 7 9	0 5 4	0 7 9	0 5 4	0 7 9
407	2,473	41	217	1,400	4,603	1,400	4,603	1,400	4,603	1,400	4,603	1,400	4,603	1,400	4,603	1,400	4,603	1,400
102	12	2,003	18	2,003	831	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
890	301	6,774	117	411	4,708	15,003	4,708	15,003	4,708	15,003	4,708	15,003	4,708	15,003	4,708	15,003	4,708	15,003
80,873	10,108	71,765	9,429	25,402	32,930	30,704	2,84,903	6,50,292	240	37,080	40,281	20,302,964	31,31,354	0 13 1	1 0 0	0 13 1	1 0 0	0 13 1

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1885-86.

PRINCIPAL DIVISION.

Municipalities in Bengal during the year 1885-86.

8

16

PUBLIC HEALTH.

e	d	c	f	g	h	i		j	
Repairs (to market, dispensary, &c.)	Maintenance of medical establishment, purchase of medicines, &c.)	Vaccination (establishment).	Water-works (establishment, repairs).	Road-works (establishment, purchase of water-carts, repairs, &c.)	Road clearing (establishment, purchase and repairs of dust-bins, &c.)	Conservancy.		Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
138	3,837	017	1,478	7,919	6,555	74,918	61	367	
138	4,927	081	1,478	7,919	7,982	76,688	61	367	
361	2,415	210	.....	1,439	1,564	14,664	6	2,341	
221	1,441	80	.....	711	80	13,067	.....	8	
90	744	44	115	290	150	5,486	2	.....
34	710	150	.....	82	0	1,005	.....	.....
.....	.....	66	.....	80	.....	591	.....	.....
.....	.....	111	.....	.....	.....	.....	.....	.....
695	5,740	890	115	2,497	1,909	34,742	8	2,824	
100	5,179	108	21,300	1,809	4,774	9,392	.....	613	
71	544	83	.....	142	305	1,181	.....	195	
.....	.....	59	.....	29	.....	1,181	.....	201	
17	1,618	60	.....	677	1,061	801	.....	43	
275	7,700	651	21,443	2,757	6,140	12,429	.....	1,258	
320	1,770	138	.....	170	928	900	.....	653	
.....	.....	54	.....	.....	900	.....	.....	.....
320	2,622	140	.....	170	1,432	780	.....	653	
.....	1,641	51	623	.....	.....	1,504	.....	113	
271	5,911	130	384	3	.....	15,437	.....	261	
317	1,826	06	1,321	47	.....	408	.....	27	
504	824	38	.....	.....	.....	846	.....	35	
.....	641	30	820	.....	.....	129	.....	.....
.....	550	24	.....	.....	.....	90	.....	.....
.....	519	53	290	.....	.....	39	.....	.....
914	0,091	321	2,305	89	.....	16,869	.....	301	
2,319	21,073	2,040	26,024	15,293	17,707	1,44,671	69	2,316	
109	4,074	3,100	.....	17,801	33,683	1,06,087	130	10,101	
61	1,282	250	187	.....	.....	5,419	.....	100	
90	870	308	.....	.....	.....	2,521	.....	363	
.....	600	40	332	.....	.....	1,119	.....	290	
.....	.....	81	.....	.....	.....	251	.....	18	
.....	580	39	.....	.....	.....	148	.....	223	
.....	.....	78	.....	.....	.....	.....	.....	234	
11	572	28	.....	.....	.....	2,160	.....	472	
.....	923	80	.....	.....	.....	2,408	.....	373	
.....	758	75	100	.....	.....	1,140	.....	637	
.....	1,146	133	.....	.....	.....	3,824	.....	827	
.....	298	50	96	.....	.....	618	.....	550	
.....	740	30	.....	.....	.....	154	.....	60	
55	670	44	.....	.....	80	841	.....	196	
.....	.....	24	.....	.....	.....	683	.....	244	
508	12,007	4,300	617	17,801	33,763	1,20,770	130	14,624	
558	2,765	144	1,181	896	405	4,427	.....	372	
.....	803	80	1,060	.....	.....	7,000	.....	317	
.....	698	40	.....	7	1,154	.....	.....	133	
.....	12	80	.....	.....	555	.....	.....	138	
.....	402	12	.....	.....	.....	765	.....	43	
70	618	85	18	.....	82	71	.....	204	
.....	494	37	16	.....	.....	310	.....	.....
.....	850	24	.....	.....	292	.....	.....	131	
402	0,804	429	2,300	905	2,448	7,664	.....	1,241	
801	2,612	34	344	3	884	2,367	.....	487	
3	0,030	40	.....	.....	367	.....	.....	600	
.....	.....	.....	.....	.....	80	.....	.....	770	
303	3,433	69	344	3	684	3,324	.....	1,707	
60	1,015	.....	17	.....	77	89	.....	164	
.....	16	.....	.....	.....	.....	86	.....	160	
50	889	38	.....	.....	8	.....	.....	161	
.....	250	30	.....	.....	110	831	.....	105	
90	1,708	82	17	.....	109	436	.....	470	
323	3,331	176	.....	860	944	4,871	.....	4,713	
1,400	5,166	283	.....	140	2,148	6,225	.....	3,532	
4	1,269	120	.....	160	.....	940	.....	132	
70	2,527	63	3	10	.....	611	.....	103	
1,706	15,805	632	3	1,632	3,096	12,090	.....	7,499	
3,003	37,281	6,463	3,371	20,329	40,189	1,61,109	130	25,631	

REMARKS.

[illegible]

Municipalities in Bengal during the year 1885-86.

12					13	14	15			16
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Lens, instalments paid during the year.	Interest.						Deposits.	Actual municipal balance.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
400			308		5,007	2,30,870	110	4,183	4,293	
					227	10,551		1,227	1,227	
400			308		5,404	2,31,421	110	5,410	5,420	
			1,128	16,900	1,305	63,500		3,802	3,802	
			10	7,402	46,070		60	16,400	16,410	
				1,870	500	10,257		2,219	2,219	
			330	2,810		16,810	23	393	393	
			20		111	6,531		850	850	
					5,403			1,253	1,253	
				494	300	4,943		405	405	
			1,000	21,000	9,918	1,02,050	72	25,022	25,094	
1,000	102	4,900	907		2,425	82,271	1,705	3,324	5,500	
			90		302	6,072		2,156	2,156	
					158	4,943		184	184	
			22	710	76	3,215		2,254	2,254	
					00	6,700		5,403	5,403	
4,000	192	4,900	1,000	710	2,001	1,03,904	1,705	13,067	15,832	
			90	707	24	9,102	00	2,250	2,210	
			14	100		4,400		5,200	5,200	
			04	807	24	13,051	00	7,510	7,576	
					131	5,535		2,231	2,231	
					238	33,000		503	503	
			800	2,253		9,010	5	1,135	1,140	
					272	4,291		4,100	4,100	
					26	3,096		1,491	1,491	
					04	1,301		3,253	3,254	
					30	3,081		1,011	1,001	
			100	2,205	902	57,148	5	11,405	11,471	
4,000	192	4,900	3,005	23,020	30,420	5,74,272	2,072	60,312	64,224	
			11,425	1,233	1,20,000	5,80,500	22,012	32,154	54,140	
					1,300	22,171		1,207	1,407	
			702	200	308	20,131	1,450	1,945	1,913	
				150	100	6,550		137	137	
					00	5,018		701	701	
					00	5,384		2,707	2,707	
			280		353	8,605		8,405	8,405	
					441	5,502		1,000	1,000	
					171	14,430		1,708	1,708	
			104		400	19,321		2,508	2,508	
					2,156	14,940		4,300	4,300	
					1,303	11,540		2,547	2,547	
					300	6,740		357	357	
					00	2,154	2,002	625	1,000	
					814	5,410		64	64	
					122	4,505		401	401	
			12,001	1,005	1,08,050	7,24,005	31,406	57,708	82,173	
					1,400	40,518		900	950	
					1,062	20,037		8,827	6,627	
			1,143		6,077	905		905	905	
					40	4,300		650	650	
					220	6,307		1,746	1,746	
					145	4,000		1,150	1,150	
					177	4,907		71	71	
						2,508		1,521	1,221	
			2,074	2,310		75,100		13,275	13,275	
					24	11,003	2,536	913	4,140	
					101	4,105		1,208	1,204	
					50	5,503		401	401	
					80	18,701	3,334	2,424	5,738	
					179	131		4,000	3,070	
					18	1,901		69	50	
					119	1,002		103	103	
					1,025	74	4,003	808	808	
					1,200	330	12,401		3,160	
					1,203	3,640		6,264	46,264	
					20	35,077		19,708	19,708	
					83	6,445		713	713	
					40	6,503		851	853	
					1,001	3,002		27,706	27,706	
			12,001	7,208	1,25,223	9,09,007	27,706	1,04,276	1,32,078	

FORM NO. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9		
NAME OF DISTRICT	Serial number of Municipality.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.		a	b
					Office establishment, inspection, Honorary Magistrate's establishment, &c.	Collection of municipal taxes including octroi (establishment, salaries, &c.), and repair to outposts, &c.)	Fire (establishment, purchase of fire-arms, buckets, repairs, &c.)	Lighting (purchase of lamps, oil, repairs, &c.)		
RAJASTHAN DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajasthan	60	Rampore Benaulah...	2,042	21,350	1,053	1,573	75	406	160	70
	61	Natore ...	3,028	10,027	477	575	.....	302	121	.....
		Total ...	5,070	31,377	1,531	2,148	75	808	271	70
Dungarpore	62	Dungarpore ...	5,770	18,532	730	681	.....	.....	.....	4,000
Rampore	63	Rampore ...	3,381	12,346	603	685	.....	448	.....	117
Bhora	64	Bhora ...	1,854	0,786	2,008	544	51	420	.....	120
	65	Shirpore ...	251	5,511	503	233	.....	200	.....	.....
		Total ...	2,105	12,307	2,441	777	51	620	.....	120
Pahna	66	Pahna ...	2,004	5,100	214	1,098	81	.....	.....	2,283
	67	Scrangum ...	1,023	11,304	737	678	.....	303	.....	.....
		Total ...	3,127	20,544	951	2,074	81	382	.....	2,283
Darjeeling	68	Darjeeling ...	3,231	1,11,000	17,836	2,710	.....	1,043	17	12,405
	69	Karung ...	6,200	5,928	206	805	.....	.....	.....	727
		Total ...	9,431	1,17,928	18,042	3,075	.....	1,043	17	13,132
Jalpaiguri	70	Jalpaiguri ...	1,692	6,011	459	779	.....	246	.....	.....
		Divisional Total ...	30,313	2,41,321	25,008	9,590	307	3,047	17	29,843
DACCA DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Dacca	71	Dacca ...	20,021	1,33,180	6,214	6,770	310	3,701	.....	.....
	72	Narsingganj ...	4,792	29,054	610	677	.....	2,272	190	2,402
		Total ...	24,813	1,62,234	6,824	7,447	310	5,973	190	2,402
Furreedpore	73	Furreedpore ...	4,739	5,993	512	626	.....	294	.....	1,200
	74	Goulonda ...	780	4,145	102	359	.....	223	.....	.....
	75	Madhupore ...	761	7,564	251	352	.....	295	.....	.....
		Total ...	6,280	17,699	865	1,337	.....	512	.....	1,200
Backergurh	76	Barisal ...	4,634	16,422	288	735	.....	651	.....	321
	77	Nalchiti ...	2,108	1,704	37	251	.....	223	.....	.....
	78	Jhalokati ...	67	1,579	30	357	.....	353	.....	.....
	79	Poronaganj ...	.....	1,400	.....	275	.....	195	.....	.....
		Total ...	6,813	21,001	355	1,318	.....	1,305	.....	300
Mymensingh	80	Nasirabad ...	13,411	15,454	607	1,104	.....	.....	.....	36
	81	Muktagacha ...	2,511	3,656	433	274	.....	.....	.....	970
	82	Jamalganj ...	2,121	5,694	61	704	.....	.....	.....	61
	83	Shorepore ...	2,281	4,303	165	782	.....	.....	.....	38
	84	Kishoreganj ...	711	4,789	420	491	.....	273	.....	80
	85	Barisal ...	216	1,554	.....	304	.....	.....	.....	.....
	Total ...	21,854	35,386	1,691	3,725	.....	273	.....	135	
		Divisional Total ...	64,840	2,30,612	6,927	14,360	310	6,149	316	6,540
CHITTAGONG DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chittagong	86	Chittagong Town ...	1,679	30,343	981	1,474	.....	48	.....	602
	87	Cox's Bazar ...	.....	2,008	206	832	.....	.....	.....	63
		Total ...	2,040	32,351	1,187	1,906	.....	48	.....	665
Tipperah	88	Comilla ...	5,208	22,546	716	933	.....	48	.....	268
	89	Brahmanbaria ...	2,555	5,504	631	184	20	.....	.....	9
		Total ...	7,763	28,050	1,347	468	30	48	.....	277
Naokhali	90	Naokhali ...	2,081	4,390	651	470	.....	.....	.....	.....
		Divisional Total ...	11,944	65,493	3,045	2,702	30	96	.....	980
PATNA DIVISION.					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna	91	Patna ...	5,560	1,07,000	18,370	2,804	.....	5,580	.....	.....
	92	Bah ...	3,716	5,823	604	309	.....	.....	.....	70
	93	Bah ...	3,396	14,000	953	656	.....	909	.....	.....
		Total ...	12,672	1,25,817	24,927	3,769	.....	6,558	.....	70
Gya	94	Gya ...	5,340	68,460	8,042	2,043	.....	6,100	.....	106
	95	Takari ...	.....	.....	.....	.....	.....	.....	.....	.....
	96	Laudanagar ...	.....	.....	.....	.....	.....	.....	.....	.....
		Total ...	5,340	68,460	8,042	2,043	.....	6,100	.....	106

Municipalities in Bengal during the year 1885-86.

PUBLIC HEALTH.														16
c	d	e	f	g	h	Consumancy.				i	REMARKS.			
Revenue (to market, dispensary, &c.)	Maintenance of medical establishment, purchase of medicines, &c.	Vaccination (establishment).	Waterworks (establishment, repairs).	Road watering (establishment, water-carts, repairs, &c.).	Road cleaning establishment, purchase and repair of dustbins, &c.	Establishment repairs, purchase of carts, fire-arms, land for burying nightsoil, &c.	Refunds &c. of fines or over-assessments.	Remissions of cess.	Damages works (establishment, repairs).					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
.....	2,979 47	139	.....	1,231	899 391	.....	.....	.....	.....	1,230 599	
.....	2,928	129	.....	1,231	1,273	1,490	.....	4,253	.....	1,298	
60	1,151	50	.....	.....	695	1,512	.....	3,294	.....	1,084	
.....	5,045	168	.....	.....	.....	625	.....	1,272	.....	873	
.....	1,406 450	318 29	.....	5	254 38	.....	40	613 412	.....	157 13	
.....	1,910	54	.....	h	278	.....	40	1,056	128	.....	170
60	1,229	83	.....	893	103	.....	.....	1,361	.....	331	
.....	2,622	45	.....	1,056	58	.....	.....	1,079	.....	77	
60	3,061	128	.....	1,947	198	.....	.....	2,153	.....	411	
4,508 108	2,577 808	199	.....	2,474 199	.....	6,418	.....	12,069 1,516	.....	8,909	
4,794	3,305	116	.....	3,424	.....	6,415	.....	14,183	.....	5,049	
200	1,089	20	.....	.....	.....	417	.....	754	.....	.....		
5,035	17,358	778	.....	6,657	2,326	10,292	.....	27,110	138	.....	10,835
.....	16,796 255	859 81	.....	15,147	2,387 278	19,462	.....	40,803 11,185	.....	8,343 1,008	3
.....	2,161	593	.....	15,117	2,762	19,482	.....	82,048	.....	7,241	0
200	1,151	.....	.....	1,240	.....	186	.....	1,730	.....	170	8
.....	205	.....	.....	379	.....	.....	.....	1,544	.....	5	8
.....	611	.....	.....	210	.....	.....	.....	1,004	.....	1	0
500	1,293	29	.....	1,980	.....	180	.....	4,317	.....	160	4
250	4,257	54	.....	.....	.....	16	.....	4,190	.....	851	1
.....	.....	.....	.....	.....	.....	.....	.....	216	.....	20	0
.....	135	.....	.....	.....	.....	.....	.....	147	.....	15	7
.....	.....	.....	.....	.....	.....	.....	.....	168	.....	26	3
246	4,372	54	.....	80	.....	16	.....	4,390	.....	011	0
2,208	2,681	.....	.....	.....	.....	204	.....	2,848	.....	34	5
.....	438	.....	.....	606	.....	84	.....	348	.....	67	0
16	1,083	.....	.....	.....	.....	201	.....	368	.....	130	0
80	821	.....	.....	300	.....	307	.....	99	.....	94	0
.....	557	.....	.....	516	.....	.....	.....	39	.....	40	0
2,774	5,568	.....	.....	1,224	463	207	.....	3,723	.....	817	0
8,130	32,690	667	.....	18,360	3,272	21,274	.....	65,077	.....	8,084	56
.....	4,147 300	87	.....	132	455	.....	.....	6,090 307	.....	.....	8 7
.....	4,507	87	.....	132	455	.....	.....	6,307	.....	.....	15
190	4,216	70	.....	40	412	.....	.....	7,672	.....	794	8
.....	910	47	.....	.....	2	.....	.....	932	.....	279	0
190	4,925	117	.....	1,008	414	.....	.....	7,906	.....	963	0
.....	1,290	61	.....	75	113	128	.....	470	.....	291	0
190	10,622	335	.....	1,210	982	128	.....	14,741	.....	1,275	17
.....			
114 74 260	11,134 1,150 2,125	748 50 60	.....	.....	4,093 63	.....	.....	31,823 769 2,870	.....	27 303 33	0 4 0
744	15,118	826	.....	.....	4,996	940	.....	34,871	.....	230	8
694	4,010	100	.....	.....	3,095	.....	.....	15,467	.....	416	0
.....			
694	4,010	100	.....	.....	3,095	.....	.....	10,467	.....	416	0

1	2	3	4	5	6	7	8	9	10	11			
NAME OF DISTRICT	Serial number of Municipality.	NAME OF MUNICIPALITY.	PUBLIC HEALTH—sanitary.		Public Instruction.	PUBLIC CONVENIENCE.						Contribution to local or provincial	
			Other measures.			Re-establishment.	Public Works.				Survey of land.		Other charges (printing, rewards, &c.).
			Markets and slaughter-houses (excluding meat contingents).	Public garden (including wall, purchase of land, &c.).			Construction and maintenance of roads.	Other (new) works.	Other repairs.				
RAJSHAHY DIVISION.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Rajshahy	60	Bampong Beulah...	145	.....	200	720	3,277	.....	41	.....	657	174
	61	Natore	.....	.....	4,070	203	1,176	34	.....	.....	102	109
		Total	145	.....	4,270	923	5,253	34	41	.....	619	283
Dinapore	62	Dinapore	.....	.....	710	713	5,380	.....	257	.....	37	145
Kunepore	63	Kunepore	.....	.....	.....	.....	677	.....	19	.....	45	120
Bora	64	Bora	.....	.....	185	610	1,105	.....	400	245	187	.....
	65	Shorepore	.....	.....	274	.....	618	74	.....	.....	.....	.....
		Total	.....	.....	462	610	2,613	74	400	245	187	.....
Patna	66	Patna	.....	.....	200	418	2,153	.....	.....	.....	250	111
	67	Sarajganj	.....	.....	325	.....	3,707	.....	.....	.....	201	118
		Total	.....	.....	631	438	5,860	.....	.....	.....	451	211
Darjeeling	68	Darjeeling	140	.....	100	370	13,440	.....	100	.....	170	.....
	69	Kurseong	.....	.....	.....	.....	88	.....	.....	.....	162	.....
		Total	140	.....	100	369	13,528	.....	.....	108	1,061	217
Jalpaiguri	70	Jalpaiguri	.....	.....	20	.....	.....	.....	.....	140	70	
		Divisional Total	525	.....	678	8,015	37,029	104	835	373	2,876	1,876
DACCA DIVISION.													
Dacca	71	Dacca	803	310	2,094	4,200	16,229	1,510	.....	205	1,000	700
	72	Narainganj	.....	.....	.....	.....	4,401	169	.....	.....	154	.....
		Total	803	310	2,094	4,200	10,630	2,229	.....	205	1,154	700
Farrukpore	73	Farrukpore	.....	.....	95	.....	1,045	.....	.....	8	90	.....
	74	Farashkhanda	.....	.....	335	.....	101	.....	.....	.....	8	.....
	75	Madani	.....	.....	3,244	.....	909	.....	.....	.....	25	.....
		Total	.....	.....	3,675	.....	2,155	.....	.....	8	370	.....
Rackerganj	76	Rackerganj	.....	.....	120	360	2,278	.....	231	.....	70	.....
	77	Nalchiti	.....	.....	113	.....	415	.....	.....	.....	7	.....
	78	Jhalakati	.....	.....	32	.....	470	.....	.....	.....	.....	.....
Barisal	79	Barisal	.....	.....	280	.....	120	20	.....	.....	65	.....
		Total	.....	.....	614	800	3,200	20	232	.....	173	.....
	Mymensingh	80	Nacimad	830	1,070	100
81		Muktagachia	.....	.....	660	.....	658	.....	.....	.....	80	.....
82		Jamalganj	.....	.....	977	.....	3,364	.....	.....	.....	119	.....
83		Shorepore	.....	.....	215	141	2,354	.....	.....	.....	246	.....
84		Kishoreganj	.....	.....	630	.....	805	.....	.....	.....	84	.....
Barisal	85	Barisal	.....	.....	81	.....	282	.....	.....	.....	43	.....
		Total	116	.....	3,111	976	9,431	.....	.....	.....	779	.....
		Divisional Total	502	631	10,004	8,692	34,355	2,311	232	363	2,447	360	
CHITTAGONG DIVISION.													
Chittagong	86	Chittagong Town	.....	.....	4,410	1,512	5,487	.....	.....	.....	778	.....
	87	Cox's Bazar	.....	.....	300	.....	358	.....	.....	.....	71	.....
		Total	.....	.....	4,710	1,512	5,845	.....	.....	.....	849	.....
Tipperah	88	Comilla	.....	.....	.....	.....	4,453	.....	.....	.....	160	141
	89	Brinjalman	.....	.....	30	308	410	1,451	406	.....	208	.....
		Total	.....	.....	30	338	410	4,453	1,451	406	377	141
Nonkholy	90	Nonkholy	.....	.....	60	.....	697	.....	.....	.....	25	.....
		Divisional Total	.....	.....	30	6,096	1,951	8,006	1,441	406	601	141
PATNA DIVISION.													
Patna	91	Patna	.....	.....	785	1,808	22,601	.....	305	1,505	1,307	.....
	92	Barh	.....	.....	351	.....	1,310	600	.....	201	60	.....
	93	Behar	.....	.....	1,250	84	3,670	.....	.....	464	.....	.....
		Total	.....	.....	785	3,163	26,581	600	.....	320	2,710	1,367
Gye	94	Gye	.....	.....	2,650	.....	7,106	.....	.....	.....	1,111	.....
	95	Barh	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	96	Daudnagar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
		Total	.....	.....	2,650	.....	7,106	.....	.....	.....	1,111	.....

[illegible]

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7	8	9			
NAME OF DISTRICT.	SERIAL NUMBER OF MUNICIPALITY.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT. Office establishment, Inspec- tion, Revenue Magistrate's establishment, &c.	Collection of municipal taxes including octroi establish- ment, increase of accounts office, &c., repair to out-post, &c.,	Fire establishment, Incen- dary, &c., &c.,	Lighting (establishment, purchase of lamps, oil, re- pairs, &c.,)	Police (establishment, pur- chase of clothing, horses, &c., repairs to outposts, &c.,)	Registration of births and deaths.	Buildings and other works (school, hospital, water- works, &c.,)
PATNA DIVISION—continued.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ahabad	97	Arrah ...	8,330	18,612	1,404	536	1,397	...	...	21	505
	98	Buxar ...	100	6,110	308	...	184	...	...	...	...
	99	Bohannon ...	1,567	8,448	384	820	467	...	...	...	...
	100	Rosera ...	50	13,397	94	...	1,012	...	...	70	...
	101	Shah ...	2,368	2,014	312	308	321	...	...	...	185
	102	Jalaspore ...	685	1,464	200	355	...	...	...	...	...
		Total	7,044	48,954	3,380	2,006	3,401	...	...	100	690
monifespore	103	Monifespore ...	4,322	30,890	4,774	918	1,130	...	...	...	661
	104	Interpore ...	629	6,515	404	707	754	...	...	...	...
	105	Lauzunge ...	219	3,124	265	307	297	...	...	...	...
	106	Stanamuri ...	1,857	4,410	143	348	...	...	...	...	165
		Total	6,727	45,147	6,030	1,990	2,190	...	...	...	816
irbhanga	107	Durbhanga ...	6,301	24,002	1,501	1,768	1,063	...	...	218	98
	108	Rosrah ...	1,487	4,077	641	620	179	...	...	...	100
	109	Madhubani ...	1,886	8,064	645	309	...	...	...	...	409
		Total	9,443	36,143	2,587	2,725	2,142	...	...	216	600
rao	110	Chuprah ...	7,013	35,442	1,113	815	1,604	...	...	30	...
	111	Revilunge ...	4,008	10,414	74	554	724	...	...	22	150
	112	Sowah ...	894	6,298	428	664	...	...	...	...	...
		Total	12,003	62,654	2,319	1,925	2,329	...	...	52	150
unparan	113	Motibari ...	4,950	11,177	108	801	...	...	...	07	...
	114	Beitah ...	1,521	9,407	453	628	...	...	...	211	80
		Total	6,466	20,584	621	1,419	...	...	...	283	80
		Divisional Total	50,358	4,01,440	36,145	21,330	21,330	...	...	809	2,104
BAGDOLE DIVISION.											
baghyr	115	Monchyr ...	2,820	37,712	2,001	1,731	...	856	...	317	541
	116	Jawalpore ...	711	10,554	1,310	274	...	...	...	165	1,726
		Total	3,536	48,266	3,311	2,005	...	856	...	482	2,267
bagulpore	117	Bhagulpore ...	4,820	65,412	2,113	3,254	483	...	...	330	1,179
	118	Chalgang ...	5,131	4,270	544	276	204	...	...	34	643
		Total	9,950	69,712	2,657	3,530	749	...	...	364	1,822
barnab	119	Purneah ...	6,231	31,797	1,095	1,018	940	...	...	...	43
	120	English Bazar ...	437	9,002	630	458	...	...	...	...	221
bida	121	O'd Malah ...	760	3,194	273	297	...	...	...	...	...
	122	...	1,217	12,186	896	717	...	...	...	...	221
bimal Pergun-	123	Dogbar ...	5,784	4,504	114	600	124	...	...	11	342
	124	Subjungle ...	2,011	6,493	802	705	340	...	...	...	...
		Total	7,795	10,997	1,916	1,317	464	...	...	11	342
		Divisional Total	20,890	1,85,944	9,057	8,407	8,108	...	...	605	4,385
ORISSA DIVISION.											
attack	125	Outack including Government, Revenue Magistrate's, &c.	8,618	30,300	1,944	2,508	8,170	...	...	215	385
	126	...	519	5,061	147	803	...	...	...	...	701
	127	...	396	2,578	90	510	...	...	...	...	16
		Total	9,423	44,130	2,181	4,061	3,179	...	...	215	1,107
soree	128	Poores ...	540	21,720	1,088	1,184	1,612	...	...	...	400
	129	Balesore ...	2,062	10,821	531	1,281	570	...	...	118	408
		Divisional Total	11,944	76,671	3,800	6,426	5,167	...	...	333	2,071
CHOTA NAPORE DIVISION.											
amrigh	130	Hazrigh ...	583	8,102	384	1,003	88	...	...	42	884
	131	Chittira ...	1,064	5,077	361	402	...	...	...	...	24
		Total	1,647	13,220	745	1,405	...	...	...	42	908
bhardwaj	132	Rancho ...	1,802	10,092	506	688	628	...	...	...	62
	133	Purnia ...	5,771	9,078	1,140	803	45	...	...	22	1,278
ambhoon	134	Chybhoo ...	701	5,318	291	295	...	...	...	...	160
	135	...	8,091	38,461	2,724	2,382	43	881	...	94	2,415
		Divisional Total	16,000	66,069	6,286	5,623	5,623	...	...	118	2,415
		GRAND TOTAL	4,08,400	26,32,864	1,77,078	1,30,346	37,300	1,31,165	52,200	6,431	28,357

Municipalities in Bengal during the year 1885-86.

PUBLIC HEALTH.										
c	d	e	f	g	h	i			j	
Repairs (to market, dispensary, &c.).	Maintenance of medical institutions (dispensary, purchase of medicines, &c.).	Vaccination (establishment).	Water-works (establishment, repairs).	Road-watering (establishment, purchase of water-carts, sprays, &c.).	Road-cleaning (establishment, purchase and repair of dust-carts, &c.).	Connexvancy.			Drainage works (establishment, repairs).	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
290	3,052	120	.....	397	6,542	.....	.....	.....	61
29	924	30	.....	73	.....	1,108	.....	.....	671
291	27	40	.....	188	.....	1,716	.....	.....	.....
.....	2,108	150	.....	156	.....	5,014	.....	.....	.....
.....	596	60	.....	.....	.....	204	.....	.....	67
.....	620	60	74	.....	27	288	.....	.....	.....
594	7,476	469	74	774	7,472	6,168	.....	.....	688
293	4,112	85	.....	2,517	.....	6,810	.....	.....	.....
294	1,238	53	.....	83	.....	627	.....	.....	.....
37	.....	47	.....	.....	15	546	.....	.....	12
116	1,117	69	.....	105	.....	143	.....	.....	.....
694	6,507	197	.....	2,405	.....	6,626	.....	.....	12
180	1,076	195	.....	1,090	711	6,979	.....	.....	877
40	880	58	.....	46	.....	985	.....	.....	5
161	2,597	68	.....	105	72	1,307	.....	.....	19
410	5,153	311	.....	1,831	783	7,031	.....	.....	692
479	4,723	329	.....	1,024	846	7,334	.....	.....	.....
.....	1,255	190	108	841	.....	1,810	.....	.....	144
.....	712	180	.....	.....	.....	164	.....	.....	264
429	6,823	700	108	1,805	840	9,889	.....	.....	886
1,025	2,858	80	.....	109	.....	1,425	.....	.....	887
.....	3,580	76	.....	.....	.....	90	.....	.....	654
1,021	6,814	136	.....	109	943	1,021	.....	.....	1,021
4,946	61,891	2,771	272	14,070	10,063	86,467	.....	.....	4,098
.....	6,117	374	121	.....	2,825	6,167	.....	.....	430
178	100	268	.....	251	1,608	2,947	.....	.....	.....
178	6,507	882	121	261	4,725	9,104	.....	.....	620
1,673	3,702	233	20,631	883	.....	14,014	.....	.....	63
64	648	55	.....	100	130	206	.....	.....	.....
1,727	4,807	290	20,631	483	180	14,810	.....	.....	63
604	1,462	142	20	.....	1,206	586	.....	.....	1,398
81	1,174	98	117	.....	.....	1,110	.....	.....	728
.....	754	46	.....	.....	.....	543	.....	.....	837
61	1,080	143	117	.....	.....	1,463	.....	.....	986
40	1,067	80	.....	180	.....	1,391	.....	.....	388
167	66	253	160	88	.....	2,780	.....	.....	690
307	1,712	818	160	238	.....	4,161	.....	.....	1,048
3,307	14,668	1,470	30,038	878	6,804	29,423	.....	.....	3,910
380	1,100	620	61	1,852	2,377	5,308	28	.....	3,174
100	684	1	28	.....	.....	201	.....	.....	98
167	478	.....	28	.....	.....	617	38	.....	38
793	3,197	636	104	1,553	2,377	6,174	76	.....	3,801
.....	5,227	62	11	.....	.....	6,708	.....	.....	288
.....	500	99	.....	.....	.....	3,914	.....	.....	300
798	4,924	791	116	1,228	2,377	16,064	76	.....	3,680
.....	1,644	86	23	.....	.....	2,443	19	.....	79
.....	781	60	.....	.....	780	668	.....	.....	200
.....	8,303	166	28	.....	700	3,827	12	.....	996
881	1,100	60	.....	.....	913	3,127	146	.....	70
990	1,787	120	.....	.....	.....	1,786	.....	.....	306
.....	408	18	.....	.....	808	.....	.....	.....	.....
1,361	6,030	354	19	.....	5,071	7,920	160	.....	1,371
23,100	9,00,840	15,325	60,045	87,338	1,11,396	6,30,861	573	.....	64,306

RAVARE.

[illegible]

Municipalities in Bengal during the year 1885-86.

[illegible]

REPORT

OF

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

Calcutta:
PRINTED AT THE BENGAL SECRETARIAT PRESS.
1888.

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REPORT

ON

MUNICIPAL TAXATION AND EXPENDITURE

IN THE

LOWER PROVINCES OF BENGAL

FOR THE YEAR 1887-88.

No. *M* $\frac{R}{54}$ 1.

FROM H. J. S. COTTON, Esq.,
Offg. Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

Calcutta, { *dated the 4th December*
issued the *December* } 1888.

MUNICIPAL DEPARTMENT.
MUNICIPAL.

SIR,

I AM directed to submit, for the information of His Excellency the Governor-General in Council, the following report on Municipal Taxation and Expenditure in the Lower Provinces of Bengal for the year 1887-88, together with classified statements, showing the income and expenditure of the municipalities during that year, prepared in accordance with the instructions contained in the orders of the Government of India, in the Home Department, No. 2—103—14A, dated the 27th July 1882.

THE CALCUTTA MUNICIPALITY.

2. The report on the working of the Calcutta Municipality has been submitted separately with the review of His Honour the Lieutenant-Governor thereon. The present report deals only with the working of municipalities in the interior of the province.

WORKING OF THE MUNICIPAL ACT, III (B.C.) OF 1884.

3. During the year 1887-88 no changes were made in the law which regulates the working of municipalities.

4. *Number of Municipalities.*—The total number of municipalities at the close of the year was 141, against 138 in the preceding year. The towns of Tangail, in the district of Mymensingh; Dinapore Nizamut and Khagoul, in the district of Patna; and Kissengunge, in the Furruckabad district, were constituted municipalities, the first three with effect from 1st July and the last from 1st April 1887. The municipality of Goalundo, in the district of Furruckabad, was abolished in September 1887 owing to the destruction of a portion of the town by the encroachment of the river Padma, which necessitated the removal of the railway terminus and the sub-divisional head-quarters to Rajbari, a village in the neighbourhood. The question of the withdrawal of the town of Assensole

from the operation of the Act, which has formed the subject of a prolonged correspondence with the East Indian Railway Company, was settled during the year. It has been decided to abolish the municipality as soon as the sanction of the Government of India has been obtained to the provision of certain sanitary requirements of the town at the cost of the Company. The statement in Appendix A shows the date of establishment of each municipality in the province, the population within municipal limits, and the actual number of rate-payers in each. The average ratio of the number of rate-payers to the whole population in the municipalities for which complete figures are given, was 18·07 per cent. against 17·92 in the previous year.

5. *Elective System.*—The system under which two-thirds of the total number of Commissioners fixed for each municipality are elected was in force in all the municipalities except those named below, of which eleven have been established since the introduction of the Act in August 1884 :—

1. Assensola.	10. Debhatta.	19. Lalgunge.
2. Bettiah.	11. Hazaribagh.	20. Nalchitty.
3. Chanduria.	12. Jajpur.	21. Netrokona.
4. Chogda.	13. Jamui.	22. Perozepore.
5. Chyebassa.	14. Jehanabad.	23. Roserah.
6. Colgong.	15. Jhalokati.	24. Sitamarhi.
7. Cor's Bazar.	16. Julpigooree.	25. Sonamukhi.
8. Darjeeling.	17. Kendrapara.	26. Tikari.
9. Daudnugger.	18. Khoolna.	

Since the close of the year the Hazaribagh Municipality has been withdrawn from the first schedule of the Act, and the elective system is now in force in that town.

6. *Result of Elections held during the year.*—The second general election of Commissioners under Act III (B.C.) of 1884 was held during the year on the expiry of the term of office of those elected in 1884. The table given in Appendix B shows the results of the elections, the number of registered voters in each ward and the number of persons who actually recorded their votes. The figures show a very remarkable improvement over those of the bye-elections held in the previous year. The percentage of actual voters to those entitled to vote was 33·8 against 20·5 in 1886-87. The remarks which have been recorded by Commissioners on the subject show that the results of the present general election are everywhere more encouraging than those of the election of 1884, and that though in a few cases the attitude of the people is still apathetic, in the large majority of instances there has been a real advance in the interest shown in the elections.

Upon this subject the Commissioner of the Presidency Division observes :—

"There are unmistakeable signs of a growing desire among the Hindu population to elect better *representative* men in the proper sense of the word than formerly. The late elections were certainly more numerously attended and more hotly contested than on the last occasion, and there is little doubt but that the members of the new Boards, having been chosen more on their own merits than formerly, will show a better disposition to work together for the common good in a temperate and conciliatory spirit than has hitherto in some instances been the case."

The Commissioner of Rajshahye writes :—

"A good deal of enthusiasm is said to have been exhibited in some places, but it was mainly amongst the educated classes. In the Rampore Beaulah Municipality the lower classes are reported to have shown undeniable signs that they are becoming alive to their rights and privileges, for in one ward they showed their independence by returning a butcher as Municipal Commissioner."

The Commissioner of Patna writes :—

"In almost all the municipalities in which the elective system is in force, interest was displayed by the people in the election of their representatives. In some of the municipalities, notably in Patna and Chupra, the seats were keenly contested."

7. *Appointment of Chairmen of Municipalities falling under the Second Schedule of the Act.*—Under section 23 of the Act, the Chairmen of the municipalities included in its second schedule have to be appointed by the Local Government. The necessity which existed at the time when the Act was passed for a provision of this nature has now to a great extent passed away, and the Lieutenant-Governor is satisfied that so long as the nomination of the Commissioners remains in the hands of Government, the choice of their Chairman is a

privilege which may be experimentally entrusted to nearly all the municipalities which are now included in the second schedule. By a circular, dated the 23rd February 1888, the Commissioners of Divisions were therefore informed that the Lieutenant-Governor would be prepared to appoint, under section 23, any Chairman who might be nominated by the Commissioners of the municipalities included in that schedule, except Patna, Darjeeling, and the Suburbs of Calcutta. The experience which has since been gained has shown that the Municipal Commissioners exercise generally a wise discretion in making their nominations to Government, and that the concession was one which might safely be made.

8. *Constitution of Committees.*—The constitution of the committees of the various municipalities, as they existed at the close of the year 1887-88, is shown, division by division, in the table given below :—

DIVISION.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Indians.
Burdwan	132	231	353	45	308	23	330
Presidency	226	334	560	52	508	33	527
Rajshahye	88	97	185	47	138	33	153
Dacca	110	105	215	29	186	14	201
Chittagong	38	39	77	15	62	6	65
Patna	178	167	345	67	278	39	306
Bhagulpore	70	85	154	28	126	26	138
Orissa	42	36	78	31	47	8	70
Chota Nagpore	45	27	72	18	54	13	60
Total	932	1,111	2,043	332	1,711	194	1,849

The following table shows the percentage of officials and of Europeans to the total number of Commissioners during each of the years 1881-82 to 1887-88 :—

	Officials.	Europeans.
1881-82	26.3	22.9
1882-83	25.3	21.7
1883-84	24.5	21.2
1884-85	18.0	12.1
1885-86	16.1	10.1
1886-87	15.6	9.1
1887-88	16.2	9.4

There was a small increase in the proportions under both heads as compared with the previous year. But the results of the late general elections, compared with those of the first, held during the year 1884-85, show a marked decrease in the proportion of European and of official members to the total strength of the committees.

9. *Meetings of Committees.*—The following table shows the names of municipalities which held more than 20 meetings during the year, together with the average percentage attendance of members at each meeting :—

NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Number of meetings.	Average percentage of attendance.
24-Pergunnahs	Suburbs of Calcutta	31	43.3
Furzedpore	Madaripore	27	80.8
Tipperah	Brahmanbariah	26	67.5
24-Pergunnahs	South Barrackpore	26	61.1
Mymensingh	Kishoregange	26	47.3
Rajshahye	Nattore	25	55.0
Hooghly	Baidyabatty	25	54.1
Khoolna	Satkhira	25	41.6
Nudda	Krishnaghur	24	47.6
Bankura	Bishenpore	22	56.6
Nudda	Santipore	22	54.1
Mymensingh	Jamalpore	22	46.6
Pooree	Pooree	21	46.6
Howrah	Howrah	21	45.0
Bhagulpore	Bhagulpore	21	38.0

The smallest number of meetings held during the year was—

2 in Jugdishpore	with an average attendance of 55.5 per cent. of the members.
4 in Bhabuah	" " of 58.3 " "
5 in Sasseram	" " of 40.0 " "
5 in Tangail	" " of 76.0 " "

The last-named municipality, however, came into existence towards the middle of the year; and as regards the others it is explained that the committees had little business to transact. Detailed information on the subject of the meetings held by the various municipalities, with the average attendance at each meeting, is given in Appendix C. The attendance was on the whole satisfactory, as in the previous year.

10. *Municipal Benches.*—The work done by Municipal Commissioners in their capacity of Honorary Magistrates, in disposing of cases of nuisances and breach of conservancy rules, is shown in the table below :—

No.	Municipal Benches.	Number of cases tried.	Number of persons convicted.	Number acquitted.	Number remaining under trial at the end of the year.	Amount of fines inflicted.	Amount of fines realised.	REMARKS.
						Rs. A. P.	Rs. A. P.	
1	Arrah ...	261	214	108	1	318 0 0	318 0 0	
2	Baidyabatty ...	185	171	24	.....	303 8 0	303 0 0	
3	Bally ...	219.	204	30	1	137 1 0	137 1 0	
4	Bakelaria ...	85	85	0	.....	25 15 0	25 15 0	
5	Haramagore ...	44	36	7	1	21 13 0	21 13 0	
6	Bark ...	104	83	11	.....	150 3 0	150 3 0	
7	Barijore ...	114	108	6	4	121 2 0	121 3 0	
8	Burrial ...	75	80	17	3	34 6 0	34 6 0	
9	Bheringore ...	18	10	8	.....	10 12 0	10 12 0	
10	Beranpore ...	260	232	64	4	103 6 0	103 6 0	
11	Biharipore ...	130	85	26	12	88 10 0	87 1 0	
12	Bhindeswar ...	92	84	8	8	90 4 0	90 12 0	
13	Burdwan ...	262	239	21	.....	119 6 0	108 10 0	
14	Chittagong ...	18	10	6	.....	41 3 0	41 3 0	
15	Chunderkuna ...	68	50	.....	.....	23 4 0	23 4 0	
16	Chupra ...	216	234	71	9	141 11 0	141 11 0	
17	Delang ...	171	121	60	18	187 12 0	187 12 0	
18	Quina ...	133	140	19	.....	76 3 0	76 3 0	
19	Cuttack ...	30	30	4	.....	4 10 0	5 10 0	
20	Dacca ...	226	197	63	9	221 15 0	220 9 0	
21	Dainhat ...	24	22	4	3	4 14 0	4 14 0	
22	Dandagor ...	7	4	3	.....	35 0 0	35 0 0	
23	Durbihung ...	530	660	23	.....	236 14 0	236 14 0	
24	Furzedipore ...	139	119	21	.....	115 1 0	115 1 0	
25	Ghatal ...	35	30	5	.....	12 15 0	12 15 0	
26	Goverdanga ...	7	7	.....	.....	11 6 0	11 6 0	
27	Gya ...	725	622	113	.....	1,532 9 0	1,325 16 0	
28	Hogbly and Chinsurah ...	303	227	75	3	471 3 0	464 4 0*	
29	Howrah ...	2,323	2,224	462	7	4,262 11 0	4,217 15 0	
30	Jamshilpore (in Mouthy?) ...	58	55	3	3	360 14 0	378 2 0	
31	Jessore ...	126	126	70	10	120 8 0	100 5 0	
32	Joybager ...	25	25	2	.....	46 9 0	24 3 0	
33	Kabulna ...	14	11	3	1	4 8 0	4 8 0	
34	Kolarhandpore ...	40	40	5	.....	81 8 0	31 8 0	
35	Kotrung ...	Not given.	25	2	1	30 15 0	20 10 0	
36	Krishnagore ...	73	54	30	1	27 10 0	27 10 0	
37	Kudubani ...	119	64	1	3	220 10 0	226 10 0	
38	Midnapore ...	282	170	136	.....	230 11 0	207 11 0	
39	Moheshpore ...	53	44	9	.....	20 8 0	20 8 0	
40	Mouthy ...	108	64	30	.....	204 12 0	204 12 0	
41	Moulfarpore ...	698	504	132	15	245 3 0	240 12 0	
42	Narsingganje ...	116	148	1	.....	29 0 0	260 8 0	
43	Ratore ...	26	26	.....	2	46 0 0(a)	46 0 0(a)	
44	North Barrackpore ...	238	221	68	8	214 11 5	214 11 5	
45	North Dum-Dum ...	48	44	3	.....	67 4 0	67 4 0	
46	Nuddon ...	145	136	14	.....	61 0 0	61 4 0*	
47	Patna ...	1,618	1,400	147	5	1,961 4 6	1,970 5 6	
48	Purneah ...	.....	.....	.....	.....	.....	.....
49	Rajpore ...	171	150	21	.....	160 5 0	159 5 0*	
50	Ranaghat ...	87	85	5	.....	90 9 0	90 9 0	
51	Raneiganje ...	213	194	21	.....	72 2 0	70 8 0	
52	Reriganje ...	38	37	1	.....	72 2 0	72 2 0	
53	Rosera ...	50	46	41	.....	9 14 0	8 14 0	
54	Rasbehganje ...	121	126	5	.....	20 0 0	20 0 0	
55	Sardipore ...	16	14	2	.....	72 3 0	72 3 0	
56	Sakshira ...	4	4	.....	.....	12 0 0	12 0 0	
57	Serampore ...	80	63	15	.....	78 15 0	76 8 0	
58	Shorepore in Bogra ...	71	66	14	.....	50 0 0	50 0 0	
59	Soore ...	.....	.....	.....	.....	80 5 0	84 4 0	
60	South Barrackpore ...	125	98	27	.....	94 0 0	94 0 0	
61	South Dum-Dum ...	88	13	.....	16	405 0 0	405 0 0	
62	South Suburban ...	180	157	.....	.....	42 15 0	42 15 0	
63	Suburban ...	.....	.....	.....	.....	42 15 0	42 15 0	
64	Tamluk ...	Not given.	120	130	.....	42 15 0	42 15 0	
65	Uthpara ...	64	60	3	1	88 7 0	88 7 0	

Fine unrealised at the close of last year, Rs. 6.

* Accounted for by the large balance of last year.

(a) Rs. 64, shown in statement No. 1, includes also the municipal fines imposed by the Sub-divisional Officer.

* Annex 4 represents arrears for previous years.

No case tried by the Bench Magistrate.

* Rs. 20 is in deposit pending appeal.

Convictions were obtained in 81.2 per cent. of the cases. In Cuttack all municipal cases were tried by the Sudder Bench of Magistrates, as well as by Stipendiary Magistrates. One hundred and thirty-three

cases were instituted during the year, out of which 131 were brought to trial. In these cases 120 persons were convicted and 14 were acquitted. The amount of fines imposed was Rs. 248, out of which Rs. 227 was realized. In Balasore all municipal cases were tried by an Honorary Magistrate. During the year he disposed of 83 cases, in which 70 persons were convicted and 13 persons were acquitted. There was no case pending at the close of the year. The total amount of fines imposed and realized was Rs. 160-8. The Cantonment Magistrate disposed of all cases sent up by the police under the Cantonment Act. In Pooree, and in the Chota Nagpur Division there were no municipal benches.

11. *Assessments.*—The statement in Appendix E shows the mode of assessment prevailing in each municipality in the province, the rate at which the tax on holdings or on persons according to their circumstances and property within municipal limits was levied, and the result of any revision of assessment made during the year 1887-88. Taxation increased from 12 annas and 4-89 pie per head during 1886-87 to 12 annas and 7-3 pie during 1887-88. It was highest in the municipality of Darjeeling, as in the previous year, where the rates amounted to Rs. 4-11-3 per head of the population, against Rs. 4-13-7 during 1886-87; and lowest in Bishenpore, in the district of Bankoora, where it was As. 2-7 per head, against As. 1-9 in the previous year.

12. *Fresh Imposts levied during the year.*—The provisions of the Act regarding the levy of a tax upon persons occupying holdings within the municipality according to their circumstances and property were extended to the new municipalities of Tangail and Kissengunge. Sanction was also given to the levy of a tax on carriages and on horses and other animals in the Buxar, Revilgunge, Kissengunge, and Ranchi Municipalities, and to the imposition of a fee on the registration of carts kept or habitually used within the municipalities of Jugdispore, Tumlook, and Kissengunge.

13. *Extension of various provisions of the Municipal Act, and Bye-laws sanctioned during the year.*—The conservancy provisions of Part VI of the Act, or portions of them, were extended during the year to the following municipalities :—

1. Baidyabatty.	8. Hazaribagh	15. Midnapore.
2. Banabaria.	9. Jamalpore (Monghyr).	16. Monghyr.
3. Barisal.	10. Jehanabad (Hooghly).	17. Patna.
4. Bogra.	11. Jhalokati.	18. Rajpore.
5. Chandrakona.	12. Julpigoree.	19. Ramjibunpore.
6. Dacca.	13. Kandil.	
7. Ghattal.	14. Krishnagur.	

In reviewing the Municipal Report for the year 1885-86, the Government of India suggested that a sanitary survey of each municipality in the province should be undertaken by the Sanitary Commissioner and by the local Engineering authorities, that plans and estimates should be prepared of all improvements necessary to provide each town with an efficient system of drainage, water-supply, and conservancy, and that these plans should be carried out from year to year as funds became available. It was added that the Government of India would be glad to learn from each year's report the progress made in the execution of this policy. The operations which have been effected during the year under review have been fully detailed by the Sanitary Commissioner in paragraph 117 of his Report on Sanitation for the year 1887-88, a copy of which was submitted to the Government of India, in the Home Department, with this Government No. 2647P, dated 10th September 1888. It is evident that to give proper effect to the orders of the Government of India, a very large expenditure must be incurred which municipalities, as a rule, are not able to bear, and it is justly pointed out by the Sanitary Commissioner that, in regard to drainage in particular, expenditure should be discouraged until proper schemes are obtained, as otherwise much money will be lost in remodeling defective work. The services of a special Engineer have been lent by Government for employment on drainage projects in the towns of Chupra and Durbhunga, and in many other places schemes for water-works and drainage

Letter from the Government of India,
Home Department, No. 96, dated
30th July 1887.

have been prepared. The Howrah water-works scheme is still under consideration; the Midnapore scheme, which is estimated to cost Rs. 3,30,000, is pending from want of funds; for Hooghly and Chinsurah a scheme was prepared costing about Rs. 3,50,000; and a similar scheme has been prepared for Cuttack to cost three lakhs, but they have both been abandoned as the money could not be found. It is hoped that the Howrah scheme will soon be carried out, but the difficulty in this case is to obtain a supply of water sufficiently pure to justify the expenditure which must be incurred on it.

(a). Part VII of the Act, relating to water-supply, was extended to certain portions of wards I, II, and III of the Bhagulpore Municipality.

(b). Part IX of the Act, which regulates the construction and cleansing of latrines, was extended to the following municipalities:—

- | | |
|----------------------------|--|
| 1. Bhagulpore (ward 1). | 4. Jehanabad (Hooghly). |
| 2. Bogra. | 5. North Barraokpore (wards II and III). |
| 3. Comillah (a part only). | 6. Noakholly. |

(c). Part X, which contains provisions for the regulation of markets, was extended to the municipalities specified below:—

Julpigoree. | Bogra. | Lallgunga.

(d). Bye-laws were framed by the Commissioners of the following municipalities under section 350 of the Act, and confirmed by Government:—

- | | | |
|---------------|----------------------|--------------------------|
| 1. Bali. | 7. Darjeeling. | 13. Serajgunga. |
| 2. Barisal. | 8. Julpigoree. | 14. Sewan. |
| 3. Bettiah. | 9. Noakholly. | 15. South Dum-Dum. |
| 4. Burdwan. | 10. Porezapore. | 16. Suburbs of Calcutta. |
| 5. Buxar. | 11. Rampore Beaulah. | |
| 6. Chyebassa. | 12. Santipore. | |

14. *Rectification of Municipal Boundaries*.—The northern boundary of the Porezapore Municipality, in the Dacca Division, was revised during the year, on the recommendation of the Municipal Commissioners, so as to exclude from the municipal limits a portion of a village which was separated from the main town by the Mulgram Khal. The boundaries of the Ranchi Municipality were revised in order to include certain adjoining villages within municipal limits with a view to their sanitary improvement. The limits of the Purneah Municipality were extended in order to bring the site selected for the railway-station under municipal regulations. Owing to the rapid growth of a trading population near the Rungpore railway-station, the Commissioners of that town have determined to make certain alterations in the boundaries of the municipality, and appointed a sub-committee to consider the subject. The sub-committee did not submit their report within the year, but the matter will, it is hoped, soon be settled by the new Municipal Committee. The northern boundary of the Purulia Municipality was extended to include a new settlement on a tract of land adjoining the municipality, in order that the Municipal Commissioners might have the necessary authority to control the location of houses in it, and to ensure its formation on a regular plan.

15. *Income and Expenditure*.—The income, expenditure, and the opening and closing balances of municipalities during 1886-87 and 1887-88 are shown, division by division, in the following table:—

Division.	Opening balance.		Income during year.		Total funds available for expenditure.		Total expenditure.		Closing balance.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Burdwan...	73,778	1,14,885	5,00,000	5,07,717	7,42,821	7,58,293	5,37,805	5,21,037	1,14,885	80,000
Presidency...	1,33,078	1,18,801	5,80,040	5,97,373	6,01,218	6,70,788	5,81,004	5,81,004	1,18,801	1,33,078
Rajshahy...	47,403	44,168	2,57,174	2,71,367	2,84,640	3,14,171	2,40,213	2,40,213	44,168	47,403
Dacca...	40,161	30,387	5,47,611	5,51,808	5,57,778	5,58,080	5,48,901	5,40,114	30,387	31,978
Chittagong...	15,988	6,435	53,973	48,782	78,028	70,807	72,801	63,868	6,435	6,341
Poona...	47,090	87,438	4,44,718	4,38,490	4,51,796	5,10,149	4,54,959	4,58,941	87,438	67,000
Bharsapore...	34,530	35,098	1,94,087	1,91,944	2,10,482	2,10,282	1,90,080	1,74,950	35,098	40,823
Cuttack...	24,923	10,823	90,056	96,754	95,411	1,10,567	94,878	1,08,019	10,823	2,048
Chota Nagpore...	8,512	5,440	20,203	45,901	44,120	51,941	30,694	40,419	5,440	7,288
Total ...	4,00,000	4,11,000	20,30,000	20,32,037	22,45,440	23,34,340	20,35,130	20,36,034	4,11,000	4,00,000

There is a discrepancy between the closing balances of 1886-87 and the opening balances of 1887-88 in the Rajshahye, Dacca, Patna, and Bhagulpore Divisions. The decrease in the Rajshahye Division is due to the inclusion in the closing balances of the Rampore Beaulah and Bogra Municipalities of the imprest money in the hands of the municipal officers. This amount has since been taken under "advances," and is included in the total municipal expenditure during 1886-87. In the Dacca Division the closing balance of Rs. 788 of the abolished municipality of Goalundo has not been included in the opening balance for 1887-88, and revised figures showing an increase of Rs. 100 have been taken against the Sherepore Municipality. In the Patna Division the closing balance of the Tikari Municipality was taken at Rs. 4,510, but the correct amount was Rs. 4,537. The increase in the Bhagulpore Division was due to the inclusion of Rs. 99, the balance at credit of the late Union of Kishengunge, which was created a municipality during the year 1887-88.

16. It will be seen that the total municipal revenue of the year was Rs. 29,22,637, against Rs. 28,35,397 of the previous year, showing a net increase of Rs. 87,240. The increase was mainly distributed under the following heads of revenue (*vide* Appendix F):—

HEADS OF REVENUE.					Amount of increase.
					Rs.
Conservancy cess	...	...	...	...	11,082
License on trades	...	...	...	...	5,080
Tax on persons according to circumstances and property	...	...	...	...	25,120
Tax on houses and lands	...	...	...	...
Tax on vehicles	...	...	...	...	16,115
Tax on animals	...	...	...	...	6,885
Total "Taxation"					64,292
Realizations under special Acts	...	...	...	...	1,801
Conservancy and road-cleaning (sale-proceeds of night-soil, street-refuse, &c.)	...	...	...	...	5,953
Miscellaneous sundries (rent of municipal lands, receipts from gardens, &c.)	...	...	...	...	56,589
Deposits	...	...	...	...	31,794
Advances	...	...	...	...	47,809
Total					2,08,238

On the other hand, there was a decrease under the following heads:—

HEADS OF REVENUE.					Amount of decrease.
					Rs.
Water-tax	...	...	...	...	1,173
Tolls, &c.	...	...	...	...	11,983
Total "Taxation"					13,156
Income from markets	...	...	...	...	24,398
Payments for municipal services rendered to private individuals	...	...	...	...	1,419
Grants-in-aid from Provincial and local funds	...	...	...	...	9,004
Loans	...	...	...	...	73,800
Total					1,21,777

17. The total income from "Taxation" during the year amounted to Rs. 21,43,790, against Rs. 20,92,935 of the previous year, showing a net increase of Rs. 50,855. With the exception of tolls on ferries and water tax, all the heads of receipt from taxation show an increase, and the result indicates that, as in the previous year, the Municipal Commissioners have continued their exertions to foster the income under their control.

18. The increase under "Conservancy cess" was due mainly to the levy of the cess for the first time in the four municipalities named in the margin. There was an increase of revenue in the municipalities of Patna (Rs. 912), Julpigoree (Rs. 3,800), and Rampore Benaulah (Rs. 1,269). In the municipalities of Dacca, Howrah, and the Suburbs of Calcutta there was a decrease in the receipts of Rs. 4,304, Rs. 3,423, and Rs. 2,415 respectively.

19. The increase under "Licenses on Trades" occurred in the municipalities of Howrah, Chyebassa, and Ranchi. In Chyebassa the receipts rose from Rs. 28 in 1886-87 to Rs. 571 during 1887-88, and in Ranchi the fees, which were levied for the first time, amounted to Rs. 3,297.

20. The increase under "Tax on persons according to their circumstances and property" and "Tax on houses and lands," taken together, was shared by all the divisions, except Rajshahye. There was a marked increase of receipts in the following municipalities as compared with those for the previous year :—

NAME OF MUNICIPALITY.					Amount of increase.
					Rs.
Howrah ... ..	...	...	...	...	6,532
Patna ... ..	...	...	...	...	3,394
Netrokona ... ..	...	...	...	...	2,857
Pooree ... ..	...	...	...	...	2,845
Mozufferpore ... ..	...	...	...	...	2,809
Tekari ... ..	...	...	...	...	2,738
Barisal ... ..	...	...	...	...	2,666
Santipore ... ..	...	...	...	...	2,628
South Barrackpore ... ..	...	...	...	...	2,486
Bhagulpore ... ..	...	...	...	...	2,257
English Bazar ... ..	...	...	...	...	2,062
Nasirabad ... ..	...	...	...	...	1,899
Suburban ... ..	...	...	...	...	1,753
Ranaghat ... ..	...	...	...	...	1,695
Chittagong ... ..	...	...	...	...	1,116
Ranchi ... ..	...	...	...	...	1,012

21. The increase under "Tax on vehicles" occurred mainly in the municipalities of the Suburbs of Calcutta, Mozufferpore, Chupra, and Bhagulpore, where the receipts rose from Rs. 36,601, Rs. 89, Rs. 1,250, and Rs. 3,968 during 1886-87 to Rs. 46,548, Rs. 1,053, Rs. 2,036, and Rs. 5,401 respectively. The tax was for the first time levied in the Arrah Municipality, and the receipts amounted to Rs. 2,266.

22. There was an increase of Rs. 2,279 under "Tax on animals" in the Patna Municipality, and this tax imposed in the Howrah Municipality for the first time brought in Rs. 1,951 during the year. The balance of the increase was distributed over several municipalities.

23. The receipts under head "Conservancy and road-cleaning, sale-proceeds of night-soil and street-refuse, &c.," show an increase of Rs. 5,953 over those for the preceding year, the total income coming up to Rs. 14,193. It was pointed out in the Government of India orders No. 95, dated 30th July 1887, that this source of income was capable of great expansion, and in other provinces, especially in the Punjab, yielded a considerable revenue. The Lieutenant-Governor has every confidence that this hitherto neglected source of municipal income will receive the careful attention of the Commissioners. In some districts, such as Hooghly and Monghyr, the question has not been neglected, and the Sanitary Commissioner has recently issued a circular to all municipalities communicating instructions for the proper disposal of night-soil in shallow trenches. The Department of Agriculture has also not lost sight of the importance of the subject.

24. The increase under "Miscellaneous—Sundries" was most marked in the following municipalities :—

NAME OF MUNICIPALITY.					Amount of increase.
					Rs.
Darjeeling ... ..	...	...	...	...	24,814
Dinapore ... ..	...	...	...	...	12,586
Chupra ... ..	...	...	...	...	16,736
Midnapore ... ..	...	...	...	...	10,414
South Barrackpore ... ..	...	...	...	...	5,020
Baranagore ... ..	...	...	...	...	2,852

The increase in Darjeeling was due to the fact that during the year 1887-88 the rents of municipal barracks have been shown under this head, instead of under "Income from markets" as in previous years. In Dinagapore the sum of Rs. 13,000 contributed by Maharajah Giriya Nath Roy of Dinagapore for the improvement of the drainage of the town, was shown under this head. The cause of increase in other places is not explained by the Commissioners.

25. The receipts from tolls on roads and at ferries have steadily decreased during the last few years, as shown below:—

						Income during the year.
						Ra.
1885-86	...	...	...	...	...	1,44,087
1886-87	...	...	...	...	...	1,31,058
1887-88	...	...	...	...	...	1,19,075

The receipts fell off in the Burdwan, Dacca, Bhagulpore, and Patna Divisions, the largest decrease being in the last-named division, where the receipts amounted to Rs. 30,250, against Rs. 39,083 of the previous year. There was an increase of Rs. 2,098 in the Presidency Division. The falling off was most marked in the Mozufferpore and Serampore Municipalities, where the receipts amounted to Rs. 5,081 and Rs. 4,859, against Rs. 12,851 and Rs. 7,096 of the previous year. In Mozufferpore the decrease was due mainly to the opening of the Akhara Ghât bridge over the Little Gunduck river, and in Serampore to the reduction in the demands of the ferries.

26. The income from markets shows a nominal decrease of Rs. 25,369 in the Darjeeling Municipality as compared with the previous year, the reason of which is explained in paragraph 24 above.

27. The following grants were made to municipalities from Provincial or local funds during the year:—

Name of Municipality.	Amount of grant.	FOR WHAT PURPOSE.
	Ra.	
Burdwan ...	1,140	For the support of one high and one middle English school.
Midnapore ...	1,821	For the support of one girls' school and of the college and collegiate school.
Kheerpai ...	80	From the Midnapore District Fund for the support of a charitable dispensary in that town.
Lalbagh ...	3,600	For the conservancy of the city.
Darjeeling ...	6,483	For the maintenance of certain Government roads lying within the municipality.
	1,050	From the Darjeeling Improvement Fund for the repayment of the water-works loan and for the working of the Porters' and Dandewallas' Act.
Rampore Beanleah ...	1,830	From the Prosunno Nath Roy Fund for the support of a dispensary.
Gya ...	2,000	From the Pilgrims' Lodging-house Fund for the improvement of the main road in the town.
Sasseram ...	1,200	From the Sasseram Endowment Fund for the support of a dispensary.
Deoghur ...	210	From the Pilgrims' Lodging-house Fund for conservancy and sanitary purposes.
Poorsee ...	4,000	

28. *Gifts of money or land by private individuals.*—Large sums of money, which had been collected by the Committees appointed in February 1884, in many municipalities, to consider the question of raising a permanent memorial of Her Majesty's Jubilee, were handed over during the year to the municipalities concerned and devoted to works of public improvement: Raja Gobinde Lal Roy, of Rungpore, made a generous gift of Rs. 90,000 for the establishment of the Jubilee Sanitarium at Darjeeling, and the house which is now being converted into a sanitarium, with the grounds in which it stands, were presented by His Highness the Maharajah of Cooch Behar. The late Baboo Sagore Lal Datta of Calcutta bequeathed property yielding a net income of Rs. 30,000 per annum for the establishment of a charitable dispensary and hospital, and a school at Kamarhatti. Maharajah Giriya Nath Roy, of Dinagapore, contributed Rs. 19,500 for the improvement of the drainage works now in progress in the town. At Nassirabad, in Mymensingh, the town hall, for the construction of which Raja Suriya Kant Achariya, Bahadur, made a donation of Rs. 23,500, was completed and made over to the Municipal Commissioners in April last. The Raja has expressed his willingness to furnish the town hall with a suitable public library, and has promised to pay a further sum of Rs. 5,000 for the purpose. At Khulna, Mr. W. M. Clay, the late Magistrate and Collector, when leaving the district on furlough, made a gift of Rs. 1,000 for expenditure on some work of public utility in the town. In addition to these gifts there was a large number of subscriptions and donations by private individuals for works of public utility.

29. *Expenditure.*—The total expenditure was Rs. 29,25,384, against Rs. 28,23,139 in the previous year; and the year closed with a balance of Rs. 4,08,859, against Rs. 4,12,310 in 1885-86. There was thus an increase of expenditure of Rs. 1,02,245 during the year. The following statement shows the percentage of municipal revenue spent under the principal heads of expenditure in each division during the year as compared with the previous year:—

NAME OF DIVISION.	Income during the year.	PERCENTAGE OF INCOME SPENT ON—										REMARKS.
		Establishment.		Public safety.		Public health.		Public instruction.		Public convenience.		
		1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	
	Rs.											
Burdwan	6,07,717	8.48	9.97	9.95	10.28	41.29	46.25	5.40	5.26	29.01	25.44	
Presidency	9,57,575	10.88	10.55	12.15	11.98	39.71	37.41	5.46	5.97	32.97	32.91	
Bahadur	3,17,587	17.23	15.00	2.95	2.98	59.10	47.1	2.95	2.72	16.88	16.14	
Dacca	3,21,105	11.98	13.61	3.61	3.97	67.20	53.08	2.94	3.35	31.77	30.80	
Chittagong	65,782	9.40	9.97	9.79	9.34	49.71	49.91	7.97	11.93	32.58	34.38	
Futta	4,83,692	11.91	12.36	9.19	9.99	45.42	47.61	5.23	5.99	31.27	31.23	
Rangpur	1,81,644	9.29	10.23	1.73	1.93	38.31	40.31	5.87	5.48	32.96	33.71	
Orissa	50,794	14.68	11.45	9.94	9.21	47.29	49.79	9.91	6.43	19.48	20.93	
Cooch Nagore	44,821	14.28	15.21	5.31	7.29	46.28	51.23	5.25	5.16	14.98	15.29	
Total	28,23,697	11.98	11.79	9.13	9.96	46.98	46.71	5.48	4.74	31.90	31.28	

30. The statement in Appendix G shows the details of expenditure under each head, division by division, as compared with the previous year. The chief differences in expenditure as compared with that of the year 1885-87 are the following:—

	Rs.
General establishment ...	21,118
Buildings and other works ...	14,630
Maintenance of dispensary ...	14,951
Road cleaning ...	42,616
Drainage works ...	18,756
Contribution to schools ...	14,073
Construction and maintenance of roads ...	15,819
Other new works ...	28,686
Other repairs ...	7,570
Other charges (public convenience) ...	7,937
Deposits ...	12,368
Advances ...	16,963

Decrease.

	Ra.
Lighting	3,431
Repairs	8,256
Waterworks	62,588
Conservancy—establishment, repairs, purchase of carts, &c. ...	16,901
Public gardens	8,510
Miscellaneous	11,368

31. The increase under general establishment occurred in all the divisions except Orissa, and was most marked in the Patna* and Presidency† Divisions. The increase was least in the Rajshahye and Chittagong Divisions. In the Suburban, Patna, and Mozufferpore Municipalities the charges rose from Rs. 32,068, Rs. 7,379, and Rs. 4,657 to Rs. 37,065, Rs. 9,164, and Rs. 6,231 respectively. As noticed in paragraph 28 of last year's report, this charge has increased steadily since 1883-84.

32. The increase under "Road cleaning" was distributed over all divisions, and was largest in the Patna Division, where it rose from Rs. 15,550 in 1886-87 to Rs. 36,605 during 1887-88. The Patna Municipality incurred a charge of Rs. 27,912 during the year, whilst the expenditure in the previous year was nil.

33. The decrease of Rs. 62,588 under "Water-works" occurred mainly in the Burdwan, Bhagulpore, Presidency, and Rajshahye Divisions. There was some increase in the Dacca Division. In the Suburban Municipality the charges fell off from Rs. 38,367 during 1886-87 to Rs. 20,068. In the Bhagulpore Municipality the charges were reduced from Rs. 89,926 during the previous year to Rs. 16,193, owing to the fact that the head works had been nearly completed during the year 1886-87, and no money was available for the completion of the rest of the project. The decrease of Rs. 5,835 in the Darjeeling Municipality was due to the unusual expenditure in 1886-87 of Rs. 3,831 incurred in purchasing pressure-brakes, and to a diminution of the extension works undertaken during the year under report. The expenditure in the Burdwan Municipality fell off by Rs. 17,108 as compared with the previous year, when final payments were made for the construction of the water-works.

34. *Registration of Births and Deaths.*—The method which has been adopted for the registration of births and deaths is not uniform in all municipalities. In some cases the Municipal Commissioners themselves register the events, in others special establishments are maintained for the purpose, and in others the work is done by the ordinary establishment of the municipality. The total cost incurred by the municipalities during the year was Rs. 9,823, against Rs. 8,343 of the previous year. The very unsatisfactory result attained by the majority of municipalities has been noticed in the resolution recorded on the report of the Sanitary Commissioner for 1887-88, and the Lieutenant-Governor has by a recent circular strongly impressed upon all municipalities the necessity of more carefully discharging this important part of their duties. A copy of this circular, in which the registration of births and deaths in municipalities during the year is reviewed at length, is annexed to this report (Appendix O).

35. *Medical.*—One hundred and twenty-one dispensaries were maintained or assisted by municipalities during the year at a total cost of Rs. 2,17,458. The table in Appendix K shows the details of attendance, the income and expenditure, and the invested capital of each dispensary.

36. *Working of the Porters' and Dandewallas' Act, V (B.C.) of 1883, in Darjeeling.*—The Act worked satisfactorily, and 194 porters and 197 dandewallas were registered during the year. The cost incurred was Rs. 139, of which Rs. 50 was paid from the Darjeeling Improvement Fund. No prosecution was instituted under the Act.

37. *Working of the Pilgrims' Lodging-houses Act, IV (B.C.) of 1871.*—In the town of Pooree 689 lodging-houses were licensed for the accommodation of 19,046 lodgers, against 853 in 1886-87 for 22,541 lodgers. Of the 689 lodging-houses, 37 were masonry structures and the rest thatched houses. Improvements were effected in 178 houses by widening doors and making new windows;

and masonry privies were constructed in 43 houses. The receipts during the year, including the opening balance of Rs. 10,257-7-4, amounted to Rs. 21,252-10-5. The amount realised as fines for offences under the Act decreased from Rs. 1,898-8 in the previous year to Rs. 351, and the Lieutenant-Governor has expressed to the local officers his dissatisfaction at this result. The total expenditure came up to Rs. 8,756-1-9, of which Rs. 4,000 was contributed by the Committee to the local municipality for conservancy purposes and for the support of the Pooree Pilgrims' Hospital. The Committee maintained two other hospitals during the year, viz., the Pipli Pilgrims' Hospital and the field hospital at Baliana, which has been subsequently reduced to a dispensary. An Assistant Health Officer was employed during the year on a salary of Rs. 70 per mensem both to assist the Health Officer and to inspect the articles of food sold in the town, on behalf of the municipality. The year closed with a balance of Rs. 12,296-8-8. The Committee, consisting of 3 official and 8 non-official members, met eleven times during the year.

38. In Gya 422 licenses were issued for the accommodation of 12,636 lodgers, against 525 licenses for 15,592 lodgers during the previous year. The decrease in the number of lodgers was owing to the high rate of mortality which prevailed in the North-West Provinces just before the pilgrim season, and to the absence of an auspicious time for the people of Bengal to proceed on pilgrimage. The number of prosecutions instituted for breaches of the provisions of the Act was 62, against 64 in 1886-87. The total amount of fines realized was Rs. 344-4, against Rs. 367 for the previous year. The total receipts amounted to Rs. 12,09-10-9, including a balance of Rs. 2,086-4-3 of the preceding year, and the total expenditure was Rs. 9,300-10-11. There was a balance of Rs. 2,728-15-10 at the close of the year. The Lodging-house Committee contributed Rs. 2,000 to the Gya Municipality for improving a portion of the Gya main road. They also spent sums of Rs. 4,000 on the construction of a pilgrim cholera hospital and Rs. 1,478 on the excavation of a well in the old town. There were 167 deaths among pilgrims, against 513 in the previous year. The decrease in the mortality is due to the fact that there was no epidemic in the lodging-houses during the year under report. The Lodging-house Committee consisted of six members, of whom three were officials and three non-officials.

39. In Raneegunge no lodging-houses have been licensed under the Act since its introduction into the town on the 1st July 1883, and the Act has been completely inoperative.

40. In Gurbetta 17 licenses were issued during the year for the accommodation of 145 lodgers. Three prosecutions were instituted for breaches of provisions of the Act, in all of which the offenders were convicted. The total amount of fines realized was Rs. 12-5. The total receipts amounted to Rs. 200-5-3, and the charges to Rs. 115-12-9, leaving a balance of Rs. 84-8-6 at the close of the year. The general health of the town was good, and no lodger died in any of the lodging-houses. The Committee held six meetings during the year, and are reported to have taken considerable interest in the wellbeing of the town.

41. In Uluberiah the Pilgrims' Lodging-house Act is reported to have worked well. The number of licenses granted was 35, against 27 of the previous year, and the license fees realized amounted to Rs. 230, showing an increase of Rs. 87 over the receipts for 1886-87. The amount of fine realized for offences under the Act was Rs. 101-1, against Rs. 60-7 in the previous year. The total receipts, including the opening balance of Rs. 181-5-8, amounted to Rs. 612-0-6, and the total charges to Rs. 350-9-9. The year closed with a balance of Rs. 261-12-9. The Committee, consisting of four official and four non-official members, held eight meetings during 1887-88.

42. In Deoghur the receipts from fees amounted to Rs. 522-10, against Rs. 188-12 during the previous year. The sum of Rs. 64-8 was realized on account of fines for offences under the Act. There was a balance of Rs. 612-7-8 at the close of the year.

43. In November 1887 the Commissioner of the Chittagong Division submitted a proposal for the extension of the provisions of the Act to Sitakund, in the district of Chittagong, with a view to bring the lodging-house keepers there under proper control, and to secure the proper sanitation of the place. The

proposal has been generally approved by the Lieutenant-Governor, and the Commissioner has been requested to submit a specification of the boundaries within which the Act should be in force, and a draft of the bye-laws to be made under section 37 of the Act.

44. *Working of the Municipal Act, III (B.O.) of 1884, during the year.*—The Commissioner of the Presidency Division observes:—"Notwithstanding occasional drawbacks, much good and useful work has been done by the late Boards during the past year. There has been a general desire among the Commissioners to honestly do their best, and a willingness evinced to cheerfully accept the advice of the supervising authorities in respect of their budget estimates and other matters, while at the same time attention has been paid to the directions contained in the reports of the official auditor, and fair progress made in bringing the registers and accounts into proper order."

45. *Burdwan Division.*—The Magistrate of Burdwan reports that the Municipality of "Burdwan is an admirably managed municipality, the Commissioners of which have fully risen to their responsibilities. Their increased expenditure on sanitation and education is far in excess of the police charges of which they have been relieved by Government....." The Commissioner thinks more should be done here with respect to roads and drains. Regarding the Cutwa Municipality the Magistrate reports that "with its narrow streets, crowded buildings, and deep narrow drains, it is in a most insanitary condition. The municipality is apathetic, and is far from equal to its responsibilities. The crying want of the place is an increased income with which to deal with the conservancy demands and the bad drainage." He is of opinion that the necessary increased income could be obtained from a revision of assessment.

The Commissioner observes:—"As in the preceding year, many irregularities noticed by the Examiner of Local Accounts in the accounts of many of the municipalities in this division indicate laxity of supervision on the part of the executive authorities. On this subject the Magistrate of Hooghly states that 'the reports of the local auditor show, year by year, an increasing laxity of supervision over the accounts. Collections are not kept up to the mark, and out-door supervision in the matter of roads, drains, conservancy, &c., is not what it should be.' Regarding the working of the elective system in municipalities, the Magistrate of Hooghly reports that, 'after another year's trial of local self-government in municipalities, I regret that I am not able to report more favourably than I did last year on the efficiency of the municipal administration. I am constrained to say that, as regards executive action and control, the Municipal Commissioners have gone from bad to worse.' He then goes on to say that the Chairman and Vice-Chairman 'will, I think, generally bear me out in saying that they are rather objects of constant petty attacks and annoyances by members of rival factions. Party feeling runs very high in most of the riparian municipalities. It is the curse of the country, and will be so until the people learn to sink it in zeal for the common good'.....No new works of improvement have been possible during the year in any of the municipalities owing to the want of funds: they have just been able to keep things going, and that is all."

46. *Rajshahye Division.*—In Dinapore the Magistrate thinks that the elective system has not yet been appreciated by most of the people. He states that the attendance of some of the members was very good, and that of others fair. The Magistrate of Rajshahye states that the Municipal Act has worked well. He reports that there are evidences that both the Chairman and the Municipal Commissioners of the Rampore Beaulah Municipality as a whole have taken an interest in their work, and are desirous of ameliorating the condition of the town. The Magistrates of Pubna and Bogra report that the Act has worked well in the municipalities within their respective jurisdictions.

The Magistrate of Rungpore reports:—"The present Chairman, Dr. R. L. Dutt, is entitled to much credit for the energy which he has shown in getting the drainage of the town improved, enforcing the sanitary bye-laws, and in the large personal share which he has taken in municipal work generally. The most unsatisfactory feature in the working of this municipality consists in the neglect of the Commissioners to maintain an adequate income. No general revision of taxation has been held for ten years, while remissions have been freely granted. The result is that, notwithstanding the steady increase

in the rateable value of the property in the municipality arising out of the extension of local trade caused by the proximity of the railway, the amount of the taxes raised on such property has been allowed to steadily decline, and had actually fallen off by about 16 per cent. during the last three years. The fact is that, while the Commissioners take just sufficient interest in such matters as the general revision of assessments, revision of municipal boundaries, &c., to discuss them intelligently at general meetings, they are not willing to go any further and work out details."

The Deputy Commissioner of Julpigoree, who is also the Chairman of the Julpigoree Municipality, writes that the Commissioners, individually and as a body, have done their best in looking after the charge entrusted to them. They have worked hard, and have given no little time and trouble to a work which encroaches somewhat on their spare moments. They are to be congratulated that, with the limited means at their command, they have been able to do as much as they have done within so short a period as three years.

The Commissioner observes:—"With the exception of Nattore, the Municipal Commissioners have on the whole worked satisfactorily and shown that they take an intelligent interest in their work. Many wants still remain to be supplied everywhere, but defects are recognized, and, as far as funds permit, efforts are being made to remedy the same."

Upon the whole, the Lieutenant-Governor considers that there is evidence to show that the Act has worked satisfactorily, and that the Commissioners have as a body discharged their functions with intelligence. In some municipalities there has been a marked failure in administration owing to party faction and jealousy of individuals. This was conspicuously the case in the important town of Dacca, and it will be seen that the Magistrate of Hooghly prominently alludes to this difficulty in his district. The difficulty is no doubt a very serious one, and can only be overcome by time and experience. The sense of public duty which leads men to subordinate their personal interests to the general welfare is the gradual outcome of the growth of responsibility, which, it may be hoped, will be developed as experience is gained. The remarks of the Magistrate of Rungpore regarding the neglect of the Commissioners to take action for the revision of the assessments are also widely applicable. It is a matter of notoriety that the policy of municipalities in India tends always, whenever possible, towards lightening the burden of the rate-payers in the matter of taxation, and it is no easy task for the executive authorities, by the exercise of judicious advice and encouragement, to apply the degree of pressure, without unnecessary and improper interference, which is required to enforce a vigorous administration in the assessment and collection of rates. But in view of the expenditure which it will be necessary for municipalities to incur in respect of sanitation, it is now more incumbent than ever on all local bodies to examine carefully all their sources of income, and to avail themselves to the fullest extent of all opportunities for improvement.

47. *Enforcement of Section 63 of the Act.*—The provisions of the section empowering the Commissioner of the division and the Magistrate of the district to suspend the execution of any resolution or order, or prohibit the doing of any Act by the Commissioners of a municipality in the special circumstances mentioned in the section, were enforced in two municipalities, viz., Serampore and Comillah. At Serampore the Municipal Commissioners passed a resolution to employ the services of four men at the cost of the farmer of certain cattle pounds in the town, to seize stray cattle. This Resolution was suspended by the Magistrate, but his order was afterwards reversed by the Lieutenant-Governor, as the grounds on which he objected to it appeared to be untenable. It has been ruled in connection with this case that before passing an order under section 63, a Magistrate should discuss the matter with the Municipal Commissioners, and should point out to them the objections to which he considers their action to be open. At Comillah the Magistrate issued an order under section 63 prohibiting the exposure of commodities for sale on market days on certain roads and roadside lands in the town which had been let in farm by the Municipal Commissioners for this purpose. The Magistrate at first endeavoured to induce the Commissioners to suspend this farm given by them, which he considered to be illegal, but failing in his

attempts to do so, and having satisfied himself by repeated personal enquiry that vendors actually exposed their goods for sale on roads on market days to the detriment of the traffic, and that there was a likelihood of a serious breach of the peace, he issued the order under section 68. In submitting the matter to Government, the Commissioner observed that the fact of the roads being vested in the Commissioners under section 30 did not authorize them to curtail any rights which the public possessed in them, and recommended that the order of the Magistrate should be confirmed for three months. Concurring in the view of the Commissioner, that the action of the Municipal Commissioners was in excess of the powers conferred on them by the law, the Lieutenant-Governor directed in this case that the orders of the Magistrate should continue in force for three months.

48. *Miscellaneous.*—The town of Ghattal, in the district of Midnapore, was visited with a flood during the year, which, after making a breach in the circuit embankment, inundated the town on the left bank of the river Silye. This portion of the town was under water for some days, and much damage was done and inconvenience caused to the people. There were some serious outbreaks of fire in the municipalities of Krishnaghur, English Bazar, and Old Maldah, attended with considerable loss of property, but no lives were lost. There were two disastrous outbreaks of fire also in the Rungpore Municipality, attended with loss of life and property. The floods were again very high in Coomarkhally, and the greater part of the town was under water, there being from 1 to 5 feet of water in all the streets. In Balasore the cyclone of 25th May 1887 did serious damage, and the municipality were put to great expense in cleaning the tanks, roads, and streets, and renovating the municipal latrines which were completely destroyed.

I have the honour to be,

SIR,

Your most obedient servant,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

The Statement showing the date of establishment of each municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each.

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
1	Arrah	1865 ...	43,998	7,039
2	Aunsools	July 1885 ...	.....	.....
3	Beduria	1st April 1869 ...	12,805	2,405
4	Belasore	1st April 1877 ...	20,265	3,160
5	Bali	1884 ...	15,000	2,835
6	Bankoora	1876 ...	18,069	2,081
7	Bansberia	1876 ...	6,717	2,448
8	Baranagore	1st April 1869 ...	29,982	6,455
9	Baraset	1st April 1869 ...	10,633	2,261
10	Barh	May 1870 ...	14,689	3,093
11	Baripore	1st April 1869 ...	3,700	632
12	Barisal	1st July 1876 ...	13,186	2,781
13	Basirhat	1st April 1869 ...	16,505	2,468
14	Baidyabatty	1876 ...	14,672	3,721
15	Basitpore	1st April 1869 ...	4,645	944
16	Boornagore	1876 ...	4,302	1,295
17	Bohar	1877-78 ...	48,968	6,923

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Male persons.
18	Berhampore	1st July 1876 ...	20,363	5,584
19	Bettiah	15th April 1860 ...	21,268	3,068
20	Bhaboosh	1876 ...	8,480	1,463
21	Bhagalpore	Sept. 1864 ...	68,398	8,560
22	Bhuddressur	1876 ...	10,000	2,366
23	Bishenpore	1876 ...	18,863	2,004
24	Bogra	1st July 1876 ...	6,179	1,404
25	Brahmenberiah	1st August 1868 ...	17,498	3,059
26	Burdwan	1866 ...	32,627	6,300
27	Buxar	1876 ...	16,468	2,889
28	Chaibassa	1st April 1876 ...	6,006	1,127
29	Chanduria	1st July 1876 ...	3,446	675
30	Chattra	1st April 1876 ...	11,900	1,396
31	Chittagong	5th July 1864 ...	20,969	6,194
32	Chogdah	1st May 1886 ...	8,373	1,848
33	Chunderkhona	1869 ...	12,367	2,387
34	Chupra	April 1864 ...	31,670	5,084

Serial No. of Municipality	Name of Municipality	Date of Establishment	Population	Number of Ratepayers
36	Colgong	1876 ...	5,072	1,900
36	Comillah	30th Nov. 1864 ...	13,506	2,106
37	Coomarkhally	1877 ...	5,945	1,400
38	Cox's Bazar	1st April 1869 ...	4,363	1,170
39	Culna	1876 ...	9,594	2,260
40	Cuttack, (including Cantonment) ...	4th July 1876 ...	43,373	4,839
41	Cutwa	1876 ...	6,820	2,337
42	Dacca	August 1864 ...	77,661	14,000
43	Dainhat	1876 ...	5,789	1,169
44	Darjeeling	July 1860 ...	12,000	1,030
45	Daudnagar	October 1895 ...	9,870	1,164
46	Deoghur	1876 ...	5,789	1,247
47	Debhatta	1st July 1876 ...	5,514	1,108
48	Dinapore	1st April 1869 ...	12,977	1,730
49	Dinapore Nisamut ... *	1st July 1887 ...	.....	.....
50	Dumraon	1877 ...	18,019	2,750
51	Durbhanga	Nov. 1864 ...	66,965	8,439

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Electors.
53	English Bazar... ..	1876	12,380	2,769
53	Furzedpore	January 1869	10,077	2,126
54	Ghatal	1869	12,698	2,424
55	Goverdanga	April 1870	6,396	1,996
56	Gya	May 1866	76,415	12,004
57	Hajepore	July 1869	26,078	3,960
58	Hazaribagh	1st April 1876	15,906	2,127
59	Hooghly and Chinsurah	1866	31,177	7,655
60	Howrah	1863	90,813	15,763
61	Jeypore	1st April 1869	11,233	1,777
62	Jamulpore in Mymensingh	1st April 1869	14,727	2,427
63	Jamulpore in Monghyr	1st July 1863	15,967	3,024
64	Jamui	1st March 1866	8,446	953
65	Johanabad	1866	16,973	1,863
66	Jessore	August 1864	8,495	2,000
67	Jhalokati	1st April 1876	3,000	500
68	Joy nagore	1st April 1869	7,334	1,391

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
69	Jagdispore	April 1869 ...	12,588	1,806
70	Jalpigoree	1st April 1886 ...	7,936	1,467
71	Jungipore	1st April 1869 ...	10,187	1,961
72	Kandi	1st April 1869 ...	10,661	2,183
73	Kondrapara	10th March 1869 ...	15,719	2,956
74	Khagoul	1st July 1887 ...	.....	.....
75	Khairpai	1876 ...	6,295	1,362
76	Khoolna	1st October 1884 ...	6,185	1,522
77	Kishengunge	1st April 1887 ...	11,392	1,579
78	Kishoregunge	1st April 1869 ...	12,896	2,374
79	Kotechandpore	July 1883 ...	9,544	1,465
80	Kotrung	1876 ...	5,747	1,056
81	Krishnagore	1st Nov. 1864 ...	27,477	6,000
82	Kurseong	1st May 1879 ...	4,033	848
83	Kushtea	1877 ...	9,717	1,800
84	Lalbagh	1st April 1869 ...	39,331	7,378
85	Lallgunge	July 1869 ...	16,481	3,149

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
86	Madaripore	April 1875 ...	12,398	2,907
87	Madhubani	July 1869 ...	18,400	2,656
88	Mahehpore	1876 ...	5,400	1,323
89	Midnapore	1865 ...	83,680	6,000
90	Moheshpore	April 1869 ...	6,000	1,186
91	Monghyr	Nov. 1864 ...	55,372	8,037
92	Motibari	15th April 1869 ...	10,923	1,301
93	Mosufferpore	Nov. 1864 ...	42,460	5,260
94	Muktagacha	October 1875 ...	4,236	823
95	Naihaty	21st May 1869 ...	21,561	7,165
96	Nalohitti	April 1875 ...	2,692	286
97	Naraingungo	8th Sept. 1876 ...	12,508	2,139
98	Nasirabad	1856 ...	10,561	1,800
99	Natore	1st April 1869 ...	9,094	2,321
100	Netrokona	1st January 1887 ...	14,315	1,698
101	Noakhally	1st July 1876 ...	5,164	654
102	North Barrackpore	1st April 1866 ...	17,496	4,080

Serial No. of Municipal- ity.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate- payers.
100	North Dnm-Dum	1st October 1870 ...	5,195	1,215
104	Kuddoa	1869 ...	9,334	2,380
105	Old Maldah	1876 ...	4,094	1,042
106	Patna	Nov. 1864 ...	173,251	40,729
107	Perosepore	1st July 1885 ...	11,114	2,425
108	Poorce	1st April 1881 ...	24,803	5,447
109	Pubna	1st July 1876 ...	14,883	3,614
110	Purneah	Sept. 1864 ...	15,016	2,578
111	Purulia	26th July 1876 ...	9,306	1,757
112	Rajpore	1st April 1876 ...	10,700	2,269
113	Ramjibunpore... ..	1876 ...	10,909	2,008
114	Rampore Beaulah	July 1876 ...	20,024	4,646
115	Ranaghat	1864 ...	8,623	2,814
116	Ranchi	1st April 1869 ...	18,448	3,044
117	Raneegunge	1876 ...	10,792	1,061
118	Revilgunge	17th August 1867 ...	14,072	3,017

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
119	Roserah	July 1869 ...	11,578	2,081
120	Rungpore	1st April 1869 ...	13,320	1,700
121	Sahebgunge	1st April 1883 ...	7,139	1,368
122	Santipore	4th January 1865 ...	29,687	9,300
123	Sasseram	1876 ...	22,000	2,678
124	Satkhira	1st July 1876 ...	8,738	1,800
125	Seraigunge	1st April 1869 ...	21,068	4,007
126	Serampore	1865 ...	27,520	7,185
127	Sewan	April 1869 ...	13,319	1,753
128	Shorepore in Mymensingh ...	1st May 1861 ...	8,321	1,769
129	Shorepore in Bogra	1st July 1876 ...	3,991	325
130	Sitamarhee	October 1882 ...	6,335	364
131	Sonamukhi	1896 ...	13,070	3,335
132	Soory	1875 ...	7,660	324
133	South Barrackpore	1st April 1869 ...	23,721	5,145
134	South Dum-Dum	1st October 1870 ...	9,734	2,405

Serial No. of Municipality.	Name of Municipality.	Date of Establishment.	Population.	Number of Rate-payers.
135	South Suburban	1st April 1869 ...	51,668	9,516
136	Suburbs of Calcutta	10th August 1864 ...	261,489	37,417
137	Taki	1st April 1869 ...	5,245	1,077
138	Tangail	1st July 1887 ...	16,991	No assessment was made during the year.
139	Tekari	October 1885 ...	12,197	
140	Tumlook	1864 ...	6,044	1,580
141	Utterparah	1852 ...	5,307	961

APPENDIX B.

Statement showing the number of qualified voters in each Municipality, and the number who actually voted at the general election held during the year 1887-88.

Serial number of Municipality.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
1	Arrah	1,749	700	The elective system is not in force.
2	Asansole ... ..	.....	.....
3	Baduria	919	112	
4	Baidyabatty	886	511	There was a bye-election held during the year.
5	Balasore	1,001	Not given	
6	Bali	1,190	Not given	
7	Bankoorah	733	Not given.	There was no contest at the elections, as the number of vacancies were the same as that of the candidates.
8	Bansheria	871	124	
9	Baranagore	2,841	1,550	
10	Baraset	652	471	
11	Barh	658	240	
12	Baripore	209	23	
13	Barisal	1,103	493	
14	Basirhat	1,074	245	
15	Basitpore	181	80	
16	Beornagore	604	403	
17	Behar	1,821	947	
18	Berhampore	1,211	337	
19	Bettiah	The elective system is not in force.
20	Bhabuah	368	16	Not given.
21	Bhagnulpore	2,627	798	
22	Bhuddressur ... ..	.....	.....
23	Bisheupore	621	345	There was no contest.
24	Bogra	439	169	
25	Brahmonberiah	748	66	
26	Burdwan	Not given.
27	Buxar	276	85	
28	Chaubassa ... ..	.....	.....
29	Chanduria	The elective system is not in force in the Municipality.
30	Chatira	323	114	
31	Chittagong	1,878	210	
32	Chogdah ... ..	.....	.....
33	Chunderkona	325	193	
34	Chuprali	2,120	1,209	
35	Colgong ... ..	.....	.....
36	Commillah	1,079	288	The elective system is not in force.
37	Coomarkhalley	321	85	
38	Cox's Bazar ... ..	.....	.....
39	Culina	653	171	The elective system is not in force.
40	Cuttack	1,660	352	
				In Ward No. V of the Municipality, the number of persons who actually voted was not mentioned. There were two bye-elections, at which 65 persons voted out of 423 qualified voters.
41	Cutwa	860	51	
42	Dacca	8,932	1,515	
43	Dainhat	200	75	
44	Darjeeling	The elective system is not in force in this Municipality.
45	Dandnagar	The elective system is not in force.
46	Debhata	The elective system is not in force in this Municipality.
47	Deoghur	404	55	
48	Dinagopore	748	179	
49	Dinapore Nizamut ... ..	.....	.....
50	Doomraon	280	70	Newly-created Municipality.
51	Durbhanga	1,849	850	
52	English Bazar	436	42	
53	Furzedpore	448	184	
54	Ghatial	421	107	
				In Ward No. II the election of one Commissioner fell for want of votes, and the vacancy had to be filled by Government.
55	Goverdanga	519	209	
56	Gya	3,083	539	

Serial number of Municipalities.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
57	Hajepore	238	21	The elections were held in two, out of four Wards in the Municipality.
58	Hasareebagh ... ..	.....	.....	The elective system is not in force.
59	Hooghly and Chinsurah	3,261	1,271	
60	Howrah	3,896	1,667	
61	Jajpore ... ..	.....	.....	The elective system is not in force.
62	Jamshypore in Mymen-singh.	1,231	Not given.	
63	Jamshypore in Monghyr...	660	228	
64	Jamui ... ..	.....	.....	The elective system is not in force.
65	Jehanabad ... ..	.....	.....	Ditto ditto.
66	Jessore	667	374	
67	Jhalokati ... ..	.....	.....	The elective system is not in force.
68	Joy nagore	546	436	
69	Jugdispore	303	261	
70	Julpigoree ... ..	.....	.....	The elective system is not in force.
71	Jungpore	720	238	
72	Kandi	434	32*	* This represents the number who voted in two Wards only.
73	Kendrapara ... ..	.....	.....	The elective system is not in force.
74	Khagoul ... ..	.....	.....	Newly-created Municipality.
75	Kheerpai	190	60	
76	Khowlna ... ..	.....	.....	The elective system is not in force.
77	Kishengunge	1,264	425	
78	Kishoregunge	316	103	
79	Kotechandpore	330	127	
80	Kotrung	405	127	
81	Krishnagore	1,792	699	
82	Kurseong	181	29	
83	Kushtea	1,230	147	
84	Lalbagh	2,713	1,006	
85	Lalgingee ... ..	.....	.....	The elective system is not in force.
86	Madariopore	799	340	
87	Madhubani	666	326	
88	Meherpore	171	Not stated	
89	Mishnapore	1,408	443	
90	Moheshpore	344	159	
91	Monghyr	880	443	
92	Motihari	463	313	
93	Mozuffarpore	1,349	791	
94	Muktagacha	283	131	
95	Naihati	1,263	660	
96	Nalchitti ... ..	.....	.....	The elective system is not in force.
97	Naraingunge	817	215	
98	Nasirabad	665	496	
99	Natore	636	305	
100	Netrokona ... ..	.....	.....	The elective system is not in force.
101	Noakhally	467	117	
102	North Barackpore	1,029	376	
103	North Dum-Dum	403	139	
104	Nudda	712	308	
105	Old Maldah	235	72	
106	Patna	9,423	2,285	
107	Perozepore ... ..	.....	.....	The elective system is not in force.
108	Poorce	2,131	279	
109	Pubna	1,163	279	
110	Purneah	780	63	
111	Purulia	480	124	
112	Rajpore	1,055	640	
113	Ramjibanpore	207	88	
114	Rampore Beaulenl	1,327	368	
115	Ranaghat	618	205	
116	Ranchco	865	265	
117	Raneegunge	600	155	
118	Rawalgunge	664	236	
119	Roserah ... ..	.....	.....	The elective system is not in force.
120	Rungpore	647	166	
121	Sahobgunge	526	154	
122	Santipore	2,286	Not given	The interest taken by the electors in the proceedings is said to have been great.
123	Sassoram	1,301	800	
124	Satkhira	470	72	
125	Sorajgunge	614	83	
126	Serampore	2,842	1,180	
127	Sewan	619	12	
128	Sherepore in Mymen-singh.	367	268	

Serial number of the municipality.	NAME OF MUNICIPALITY.	Number of persons registered as qualified to vote.	Number of persons who actually voted.	REMARKS.
129	Sherepore in Bogra ...	315	177	The elective system is not in force. Ditto ditto.
130	Sitamarhee ...	.....	.....
131	Sonamukhi ...	.....	.....
132	Sooree ...	292	147	Where there was no contest, no votes were recorded. There was contest in Ward No. 11 only, and at which 23 votes were recorded.
133	South Barrackpore ...	1,631	236	
134	South Dum-Dum ...	436	22	
135	South Suburban ...	4,351	2,126	
136	Suburbs of Calcutta ...	9,062	3,397	The elections were contested in only two Wards.
137	Taki ...	368	Not given	
138	Tangail ...	390	72	The elective system is not in force.
139	Tokari ...	.....	.....
140	Tumlook ...	437	241	
141	Uttorpara ...	374	308	

APPENDIX C.

Statement showing the number of meetings held by the Commissioners of each Municipality in the Province during the year 1887-88.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
1. Arrah	...	18	10	10.6
2. Assensole	...	...	Nil.	
3. Baduria	...	12	10	6
4. Baidyabatty	...	12	25	6.5
5. Balasore	...	18	8	8
6. Bali	...	18	16	12
7. Bankoora	...	12	16	6.3
8. Bansberia	...	9	11	5.2
9. Baranagore	...	21	19	13
10. Baraset	...	21	14	7
11. Barh	...	9	12	6.2
12. Baripore	...	9	13	7
13. Barisal	...	15	13	6.3
14. Basairhat	...	15	11	8
15. Basitpore	...	9	15	5.3
16. Beernagore	...	12	12	5

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
17.	Behar	12	9	7.1
18.	Berhampore	25	14	13
19.	Bettiah	12	12	6.4
20.	Bhabuah	12	4	7
21.	Bhagulpore	21	17	9.8
22.	Bhuddressur	12	11	8
23.	Bishenpore	12	22	6.8
24.	Bogra	15	13	6.6
25.	Brahmenberiah	12	26	8.1
26.	Burdwan	21	20	11.4
27.	Buxar	12	9	8.3
28.	Chaibassa	12	10	5.2
29.	Chanduria	12	18	4
30.	Chattrā	15	14	7.07
31.	Chittagong	18	15	13
32.	Chogda	12	15	6
33.	Chunderkona	12	18	8.5

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
34. Chupra	...	18	7	4
35. Golgong	...	11	11	7
36. Comillah	...	18	14	7.8
37. Coomerkhali	...	15	20	8
38. Cox's Bazar	...	12	6	6.6
39. Culna	...	15	20	9.1
40. Cuttack	...	18	13	8
41. Cutwa	...	12	15	4.8
42. Dacca	...	21	18	9.9
43. Dainhat	...	12	10	9
44. Darjeeling	...	25	18	13.3
45. Daudnagore	...	12	11	7.9
46. Debbhatta	...	12	17	6
47. Deoghur	...	15	11	8.3
48. Dinagapore	...	15	13	6
49. Dinapore Nizamut	...	18	Not given.	
50. Dumraon	...	9	11	5.4

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
51.	Durbhunga	21	14	7.1
52	English Bazar	18	18	6.7
53.	Furreedpore	18	15	9.06
54.	Ghattal	15	19	11
55.	Goverdanga	9	8	5
56.	Gya	24	11	6.5
57.	Hajeeepore	12	6	3
58.	Hazaribagh	15	17	8.1
59..	Hooghly and Chinsurah	18	16	12
60.	Howrah	30	21	13.5
61.	Jajpur	12	7	10
62.	Jamalpore in Mymensingh	15	22	6.9
63.	Jamalpore in Monghyr	18	8	9.1
64.	Jamui	12	12	6.8
65.	Jehanabad	10	6	6
66.	Jessore	18	20	9
67.	Jhalokati	9	7	5.4

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
68. Joynagore	...	12	11	8
69. Jugdispore	...	9	2	5
70. Julpigoree	...	12	18	6.05
71. Jungipore	...	24	12	10
72. Kandi	...	10	13	6
73. Kendraparah	...	12	10	6
74. Khagool	...	12	Not given.	
75. Khirpai	...	9	13	6.1
76. Khoolna	...	15	10	9
77. Kishengunge	...	12	6	7
78. Kishoregunge	...	15	26	7.1
79. Kotechandpore	...	9	9	5
80. Kotrung	...	9	9	6
81. Krishnaghur	...	21	24	10
82. Kurseong	...	12	15	5.6
83. Kuahtea	...	15	15	8
84. Lalbagh	...	18	14	8
85. Lallgunge	...	10	9	5.9
86. Madasipore	...	12	27	9.7

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
87.	Madhubani	15	12	5.4
88.	Meherpore	9	...	6
89.	Midnapore	18	12	9.8
90.	Moheshpore	15	19	7
91.	Monghyr	18	16	9.5
92.	Motihari	12	7	4.5
93.	Mozufferpore	18	15	8
94.	Muktagacha	9	11	4.1
95.	Nailhatti	21	13	12
96.	Nalchitti	9	12	5.2
97.	Naraingunge	12	17	7
98.	Nasirabad	18	15	8.9
99.	Nattore	18	25	9.8
100.	Netrokona	16	11	9.1
101.	Noakhally	12	17	6.4
102.	North Barrackpore	18	14	13
103.	North Dum-Dum	9	17	5

APPENDIX C—continued.

Name of Municipality			Total number of Commis- sioners.	Number of meetings	Average attendance of the Commissioners at each meeting.
104.	Nuddea	...	12	11	6
105.	Old Maldah	...	12	13	4.5
106.	Patna	..	30	12	14.8
107.	Peronzopore	...	10	6	5
108.	Poorce	...	15	21	7
109.	Pubna	...	18	19	10.7
110.	Purneah	...	18	9	7.3
111.	Purulia	...	18	15	8.9
112.	Rajpore	..	18	11	11
113.	Ramjibunpore	...	9	14	5.7
114.	Rampore Beaulah	...	21	20	11.4
115.	Ranaghat	...	18	13	8
116.	Ranchi	...	12	16	7.7
117.	Raneegunge	...	12	16	8.06
118.	Rovilgunge	...	12	14	5.8
119.	Roserah	...	14	19	8.3
120.	Rungpore	...	18	13	9.4

APPENDIX C—continued.

Name of Municipality.		Total number of Commis- sioners	Number of meetings.	Average attendance of the Commissioners at each meeting
121.	Sahebgunge ...	9	9	5.1
122.	Santipore ...	24	22	13
123.	Sasseram ...	21	5	8.4
124.	Satkhira ...	12	25	5
125.	Serajgunge ...	18	19	10.5
126.	Serampore ...	18	11	11
127.	Sowan ...	9	13	7.9
128.	Sherepore in Bogra ...	12	20	5.7
129.	Sherepore in Mymensingh ...	12	12	5.3
130.	Sitamarhee ...	11	6	3.4
131.	Sonamukhi ...	9	11	5
132.	Soory ...	16	11	Not given.
133.	South Barrackpore ...	18	26	11
134.	South Dum-Dum ...	9	9	5
135.	South Suburban ...	21	7	5.4
136.	Suburbs of Calcutta ...	30	31	13

APPENDIX C—concluded.

Name of Municipality.		Total number of Commis- sioners.	Number of meetings.	Average attendance of the Commissioners at each meeting.
137. Taki	...	9	11	6
138. Tangail	...	15	5	11.4
139. Tekari	...	12	11	5
140. Tumlook	...	12	16	8
141. Utterpara	...	12	13	7.8

APPENDIX D.

Statement showing the names of Municipalities in which Ward Committees have been appointed and the powers which have been delegated to them.

NAME OF MUNICIPALITIES.		Number of Ward Com- mittees ap- pointed.	Powers entrusted to the Committees under section of Act III (B.C.) of 1904.
1. Baranagore	...	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.
2. Biahempore	...	6	The work of assessment, the inspection of the conservancy of the town, the supervision of works on roads and of the registration of births and deaths. The Commissioner of the Division remarked that the working of these Committees was not satisfactory, and it was proposed to re-organize them during the current year.
3. Brahmenberiah	...	Not stated.	No powers were made over to the Ward Committees, but they were consulted in matters concerning their wards.
4. Chupra	...	4	The supervision of conservancy, watering and lighting arrangements within their wards. Also the supervision of works of contractors and enquiries in connection with house assessments.
5. Dinagapore	...	5	Exercised powers under sections 93, 140, 175 (paragraph 2), 180, 181 (subject to the approval of the Commissioners), 190, 191, 192, 193, 195, 197, 198, and 200 to 211. The functions of the Committees are now restricted to looking into assessments and bringing matters to the notice of the Chairman or Vice-Chairman. No powers were delegated to the members under section 53.
6. Durbhanga	...	7	Supervision over the conservancy of the town.

APPENDIX D—continued.

Name of Municipality.	Number of Ward Committees appointed.	Powers entrusted to the Committees under section 53 of Act III (B.C.) of 1964.
7. Howrah	Not stated.	The Chairman reports that Ward Committees were reorganized and their functions increased by electing members under section 50 who were not Municipal Commissioners; but it is not stated what work has been delegated to those Committees.
8. Jamalpore	Not stated.	The Ward Committees are reported to have exercised the powers entrusted to them satisfactorily, but what these powers were, has not been stated.
9. Joynagore	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.
10. Julpigoree	6	No power under section 53 of the Act was delegated to the Ward Committees in Julpigoree. They only report about reduction, remissions or new assessment of taxes.
11. Midnapore	6	<p>The Midnapore Municipality was divided into six wards, for each of which a Committee was appointed and vested with powers under sections 191, 192, 193, 195, 199, 200, 202, 207, 208, 209, 210, 211, 212, 224, 225, 230, 231, and 251 of the Act. The Committees had also charge of the following works within their respective wards:—</p> <ol style="list-style-type: none"> (1) Supervision of conservancy and sanitary arrangements. (2) Reporting upon applications for the reduction or remission of taxes, and for the construction of houses and culverts. (3) Supervision of works done by contractors on roads.
12. Naihaty	Not stated.	Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.

APPENDIX D—continued.

NAMES OF MUNICIPALITIES.	...	Number of Ward Com- mittees ap- pointed.	Powers delegated to the Committees under section 55 of Act III (1902) of 1904.
13. Nasirabad	...	Not stated.	The Committees were vested with powers under sections 191, 195, 202, 204, 208, 210, 224, 235, 330, and 231. They were also empowered to issue such notices under the existing bye-laws of the Municipality as are not required to be issued by the Commissioners at a meeting.
14. Patna	...	6	The following powers were delegated to the Ward Committees in Patna:— (a) Powers of the Municipal Commissioners under sections 108 and 109 of the Municipal Act. (b) Control and management of the conservancy, lighting and watering departments of each ward, and power to appoint, fine and dismiss Municipal servants attached to these departments. (c) To receive and pass final orders on petitions presented under sections 232, 237 and 261 of the Act.
15. Rampore Beaulah	...	7	To revise assessments and report on petitions of objections against assessments, to enquire into arrears of taxes; to supervise the registration of births and deaths and the work of keeping up the register of vaccine operations; to supervise primary education and to have the management of pounds. No powers were delegated to the Committees under section 53 of the Act.
16. Rungpore	...	8	To report after enquiry on petitions relating to remission or reduction of taxes, and to assess new holdings. No powers were delegated to the Committees under section 53.
17. Santipore	...	Not stated.	All the powers vested in the Municipal Commissioners were delegated to the Ward Committees. The Commissioner of the Division remarked that the working of these Committees is satisfactory.

APPENDIX D—continued.

NAME OF REPRESENTATIVE.	Number of Ward Committees appointed.	Powers conferred to the Committees under section 83 of Act III (18.6) of 1904.
18. Serajunge ...	4	<p>No powers were delegated to the Ward Committees under section 83. The duties of the Ward Committees in Serajunge were to supervise the registration of births and deaths and to report about remission, reduction and new assessment of taxes.</p> <p>The Commissioner remarked that the working of the Committees was indifferent.</p>
19. Serampore ...	4	<p>The following powers were delegated to these Committees :—</p> <ol style="list-style-type: none"> (1) To assess holdings; (2) To enquire into and report on any matter referred to them by any of the Local Municipal Commissioners; and (3) To look after the work of the municipal coolies and carters.
20. South Barrackpore ...	Not stated.	<p>Ward Committees are appointed only for the purpose of revising assessments. No independent powers were conferred on them.</p>
21. Suburban ...	Not stated.	<p>The Ward Committees work without any special powers. Complaints of excessive taxation, applications for lights, the watering of the roads and the construction of privies, &c., are generally referred to them for report. The Committees also exercise a general supervision over the work of the out-door officers and contractors.</p>

APPENDIX E.

Statement showing the mode of assessment in use in each Municipality in Bengal, the rate at which the tax on holdings, or on persons is levied, and the result of any revision of assessment made during the year 1887-88.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
1. Arrah	Tax on persons	Levied according to circumstances and property of assessors.			
2. Ainschale ... ..	.....	.....	.....	.....	The question of the abolition of the Municipality has been settled.
3. Baduati	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
4. Baidabati	Tax on persons	According to circumstances.			
5. Balasore	Tax upon persons	According to circumstances and property. Salaried officers paid a percentage of 15 annas on their pay.			
6. Balli	Tax on holdings	7½ per cent.			
7. Bankura	Tax on persons	The tax is levied according to the circumstances and property of the tax-payers within the Municipality.			
8. Batschannah	Tax on persons	According to circumstances.			
9. Barnaspore	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
10. Barsoi	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			

Names of Municipalities.	Mode of assessment in rupees.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
11. Bara	Tax on persons	Levied according to circumstances and property of assessors.			
12. Baripore	Tax upon persons accord- ing to the circumstances and property of the rate- payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
13. Barisal	Tax on persons	Levied according to circumstances and property of the assessors.			
14. Barishore	Tax on persons	Levied according to circumstances and property of the assessors.			
15. Birnagar	Tax on persons	No fixed rate. Levied according to the circumstances of the assess- ors, generally at 1 per cent. on in- come.			There was a revision of assessment, re- sulting in a small decrease in the in- come.
16. Bishar	Tax on persons	Levied according to circumstances and property of assessors.			
17. Bishampur	Tax on persons	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on in- come.			
18. Bishah	Tax on persons	Levied according to circumstances and property of assessors.			
19. Bishah	Tax on persons	Levied according to circumstances and property of assessors.			
20. Bishampur	Tax on holdings	At 5 per cent.; income tax at 2 per cent.			

XIV

Names of Municipalities	Mode of assessment in Rupees	The rate at which the assessed tax is levied.	Amount of net revenue or net assessment less working costs.		Remarks
			Decrease in income.	Expenditure in income.	
1. Bhatnagar	Tax on persons	According to circumstances		Rs. 4 75	
2. Bhatnagar	Tax on persons	The tax is levied according to circumstances and property of the tax payers within the Municipal limits		Rs. 0 0	A revision of assessment was made during the year resulting in a decrease in income of Rs. 87
3. Bhatnagar	Tax on persons according to their circumstances and property	At 4 per cent per annum			
4. Bhatnagar	Tax upon persons	Levied according to the circumstances and property of the assessors		120 0 0	The Government buildings were assessed according to their assessed valuation. Assessment revised, causing a falling off in the income.
5. Bhatnagar	Tax on holdings	7 1/2 per cent			
6. Bhatnagar	Tax upon persons according to the circumstances and property of the rate-payers	There was a fixed rate at which the tax was levied but was generally levied at 1 per cent upon the income of the assessors			
7. Bhatnagar	Tax on persons	Levied according to the circumstances and property of assessors			Assessment revised, resulting in slight increase in income
8. Chhatnagar	Tax upon persons	At 4 pice in the rupee on income.			
9. Chhatnagar	Tax on persons	A fixed rate. Levied according to circumstances of assessors generally at 1 per cent on income			
10. Chhatnagar	Tax upon persons	At 1 per cent on income		140 5 0	Assessment revised, resulting in decrease in income

Names of Municipalities.	Mode of assessment in ryoga.	The rate at which the assessed tax is levied.	REVENUE OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
21. Chikagong	Tax on holdings	At 7½ per cent.	Ra. A. P.	Ra. A. P.	The Government buildings were assessed according to their annual valuation.
22. Choudah	Tax on persons ... ..	.....		
23. Choudakona	Tax on persons	According to circumstances and property.	... ..	56 0 0	The assessment register prepared in 1925-26 was slightly modified, and the result was a decrease of about Rs. 56.
24. Chupra	Tax on holdings	7½ per cent.			
25. Chyong	Tax on persons	According to circumstances and property	.....	.....	Revised assessment made.
26. Chumlah	Tax upon persons	Levied according to circumstances and property of the assessors	... ..	....	The Government buildings were assessed according to their annual valuation.
27. Chomerkhali	Tax on persons	No fixed rate. Levied according to circumstance of assessors, generally at 1 per cent. on income.	.....	.....
28. Cox's Bazar	Tax upon persons	Levied according to circumstances and property of the assessors	.....	.....	The Government buildings were assessed according to their annual valuation.
29. Dalme	Tax on persons	According to circumstances	.....	385 0 0	The assessments were revised during the year, the revision resulting in a decrease of about Rs. 385 in the income of the Municipality. This decrease is ascribed to the reduced state of the commercial portion of the town caused by the floods and fire in the previous year.
30. Daback	Tax upon persons	Levied at 1 per cent. upon the estimated income of the assessors according to the circumstances and property.	513 15 0	.....	Assessment revised, resulting in an increase in income of Rs. 513-15.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the annual tax is levied.	Result of any revision or new assessment made during the year.		Remarks.
			Increase in income.	Decrease in income.	
41. Cutwa	Tax on persons	According to circumstances.			
42. Dacca	Tax on holdings	At 8 per cent. on annual value of holdings.	.....	.....	A revision of assessment was made during the preceding year in the Municipality of Dacca, but the result is not yet known.
43. Deishat	Tax on persons	According to circumstances.			
44. Darjeeling	Tax on annual value of holdings.	At 7½ per cent. on holdings and a water-rate at 8 per cent. The scale of fees for cleansing latrines varies according to the valuation of holdings from Rs. 1-6 to Rs. 12 per annum.	.....	.....	In Darjeeling the houses in the European quarters, which are mostly left on hire, are generally assessed on their actual rentals; the houses in the native quarters which, as a rule, are occupied by their owners, are assessed at the rental they would probably fetch if let. The houses at Jorbaneswar and Ghoomphar, Shorish Baidi, Morlagate, and at all out-of-the-way places, are assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied, and according to description, position and locality.
45. Dandnagar	Tax on persons	Levied according to circumstances and property of assessors.	.....	.....	The average rate at which the tax is levied does not exceed 3 per cent. of the income.
46. Debbatla	Tax on persons	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.	.....	.....	The assessment was revised during the year, causing an increase in the income.
47. Deoghur	Tax upon persons	According to circumstances of assessors.			
48. Dinaghpore	Tax on persons occupying holdings according to their circumstances and property	From Rs. 1-6 Rs. 7 per annum.			
49. Dinagpo Hissat		Not stated ..	..	..	Newly created Municipality.
50. Dinnam	Tax on persons	Levied according to circumstances and property of assessors.	..	..	Assessment is being revised.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF LATE REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
51. Durbhanga ...	Tax on holdings ...	7½ per cent. ...	.....	Rs. A. P.	Revision of assessment taken in hand.
52. English Bazar ...	Tax upon persons ...	At 8 annas per cent. per annum upon income.			
Faradpore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
53. Ghatal ..	Tax on persons ...	According to circumstances and property.	.....	.....	A revision of assessment was made during the year, the rate of assessment having been increased from 18 annas to 16 annas per cent.
54. Gohardanga ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			
55. Gya ...	Tax on holdings ...	7½ per cent. ...	.....	.....	Revision of assessment is in progress, but not yet completed.
56. Hajipur ...	Tax on holdings ...	7½ per cent. ...			
57. Harnarbeh ...	Tax upon persons ...	According to circumstances and property, at the rate of 10 annas per cent. of income.	.....	.....	For the purpose of assessment the town of Harnarbeh is divided into five blocks. In each block two Commissioners make house-to-house enquiries and fix the assessment of each rate-payer.
58. Hoshur and Chinsurah.	Tax on holdings ...	6½ per cent. ...	.....	0 0 0	The assessment was revised in 1888-89, causing a falling off in the income of Rs. 4.
59. Howrah ...	House-tax ...	7½ per cent. on value of holdings.			
60. Jambhoni in Kynabongh.	Tax on persons ...	Levied according to circumstances and property of the assessors.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	Summary of any revision on new assessment made during this year.		Remarks.
			Increase in income.	Decrease in income.	
30. Jamnapore in Mowlaye	Tax on holdings ...	At 7 per cent.	.....	Rs. 4.7 200 0 0.	A revision of assessment was made, resulting in a decrease of Rs. 200 in the income.
31. Jalpore ..	Tax upon persons ...	Levied at 4 per cent. upon the estimated income of the assesses according to his circumstances and property.			
32. Jamn ..	Tax on persons.				
33. Jehanabad ..	Tax on persons ...	According to circumstances and property of assesses.			
34. Jalore ..	Tax on holdings ...	7½ per cent.	..		The assessment was revised during the year, resulting in an increase in the income.
35. Jhalokati ..	Tax on persons ..	Levied according to circumstances and property of the assesses.			
36. Jodhpore ..	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
37. Jodhpore ..	Tax on persons ...	Levied according to circumstances and property of assesses.			
38. Jalpore ..	Tax on persons ...	From 6 pice to Rs. 7 per annum ..	.....		In Jalpore a interim-tax at the rate of 4 per cent. on the value of holdings is levied. Assessments were revised, resulting in an increase in the income.
39. Jodhpore ..	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
40. Kandi ..	Tax on persons ..	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
75. Kendrapahal ...	Tax upon persons ...	Levied at 1 per cent. upon the estimated income of the assessee according to his circumstances and property.	Rs. A. P. 125 14 5	.....	Assessment revised, resulting in an increase of Rs. 125-14-5 in the income.
76. Khagoul.	.....	.....	.....	.....	Newly constituted Municipality.
76. Khilpal ...	Tax on persons ...	According to circumstances and property.			
76. Khulua ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.	.....	.....	The assessment was revised during the year, the revision resulting in an increase in the income.
77. Kishengunge ...	Tax on persons ...	According to circumstances and property.			
78. Kishoregunge ...	Tax on persons ...	Levied according to circumstances and property of the assessee.	208 15 0	.....	A revision of assessment was made during the year, resulting in an increase of Rs. 208-15 in the income.
79. Kotchandipore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			
80. Kotrung ..	Tax on persons ...	According to circumstances.			
81. Krishnagar ...	Tax on holdings ...	8 per cent.			
82. Kureong ...	Tax on annual value of holdings.	7½ per cent.			
83. Kuntosh ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			
84. Lalbagh ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessee, generally at 1 per cent. on income.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULTS OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
55. Lalgunge ...	Tax on holdings ...	7½ per cent. ...	Rs. A. P. .....	.....	Assessment revised.
56. Naderipore ...	Tax on persons ...	Levied according to circumstances and property of the assessors.			
57. Madhubani ...	Tax on persons ...	18 annas per cent.			
58. Maherpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.			
59. Midnapore ...	Tax on holdings ...	7½ per cent.			
60. Mohanpore ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assessors, generally at 1 per cent. on income.	.....	.....	A revision of assessment was made during the year, resulting in an increase in the income.
61. Moughyr ...	Tax on holdings ...	At ½ per cent.; latrine-tax at Rs. 32 per cent.	87 0 0	.....	A revision of assessment was made, resulting in an increase of Rs. 87 in the income.
62. Mothari ...	Tax on persons ...	Levied according to circumstances and property of assessors.	1,745 0 0	.....	Assessment revised, resulting in an increase in the income.
63. Mouffierpore ...	Tax on holdings ...	7½ per cent. ...	1,385 0 0	.....	No revision of assessment was made during the year, but new houses were brought under assessment and tax on improved buildings enhanced.
64. Muktagacha ...	Tax on persons ...	Levied according to circumstances and property of the assessors.	200 0 0	.....	A revision of assessment was made during the year, resulting in an increase of Rs. 200 in the income.
65. Nalhati ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessors.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
96. Nalokiti ...	Tax on persons ...	Levied according to circumstances and property of the assesses.	Rs. A. P. 44 10 0	.....	A revision of assessment was made during the year, causing an increase of Rs. 44-10 in the income.
97. Narasingunge ...	Tax on holdings ...	At 6 per cent. on annual value of holdings.	.....	.....	No revision of assessment was made during the year, but a new valuation list is said to have been prepared.
98. Natore ...	Tax on persons occupying holdings according to their circumstances and property.	From Rs. 1 to Rs. 34 per annum.			
99. Nasirabad ...	Tax on persons ...	Levied according to circumstances and property of the assesses.			
100. Netrokona ...	Tax on persons ...	Levied according to circumstances and property of the assesses.			
101. Noakhali ...	Tax upon persons ...	.....		
102. North Barrackpore...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	.....	.....	The Government buildings were assessed according to their annual valuation.
103. North Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
104. Nuddee ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
105. Old Maidah ...	Tax upon persons ...	According to circumstances of assesses.			

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
100. Patna	Tax on holdings	7½ per cent.	Rs. A. P. .....	.....	In several thannas of the town, the assessments were revised. No increase to income is anticipated.
101. Patna	Tax on persons	Levied according to circumstances and property of the assesses.			
102. Patna	Tax on holdings	At 7½ per cent.			
103. Patna	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income ...	.....	.....	In Patna the income tax was levied during the year on the rent of holdings at the rate of one anna in the rupee. Assessment revised, resulting in an increase in the income.
110. Patna	Tax upon persons	According to circumstances, at rates varying from 4 pie to 8 pie per rupee.	200 9 3	.....	There was no revision of assessment during the year, but the income of the Municipality increased by Rs. 200-9-3, owing to the growth of population on account of the re-opening of works on the Bengal-Nagpur Railway.
111. Patna	Tax on holdings	At 8 per cent. on houses and 4½ per cent. on lands.			
112. Patna	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
113. Patna	Tax on persons	According to circumstances and property.	.....	.....	The assessment was revised during the year, resulting in an increase of Rs. 60 in the income.
114. Patna	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income...	.....	.....	In Patna Bhatnagar and Natterthe income tax is also levied. Some additions and alterations were made in the assessment, without affecting the income.
115. Patna	Tax on holdings	4½ per cent.			
116. Patna	Tax on holdings	7½ per cent. ... ..	.....	.....	In Patna the substitution of a tax on holdings for the tax upon persons was made from 1st July 1905.

Names of Municipalities.	Mode of assessment in village.	The rate at which the assessed tax is levied.	RESULTS OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
117. Ranchi ...	Tax upon persons ...	According to circumstances, at the rate of 1 per cent. on all income up to Re. 100, and 8 annas per cent. on all income above that amount up to the limit fixed by law.			
118. Ravilunga ...	Tax on holdings ...	7½ per cent.			
119. Roerah ...	Tax on persons ...	Levied according to circumstances and property of assesses.			
120. Rangpore ...	Tax on persons occupying holdings according to their circumstances and property.	No fixed rate.			
121. Sahelunga ...	Tax on holdings ...	At 8½ per cent. Istino tax at Re. 1-8 per cent.			
122. Santipore ...	Tax on holdings ...	6½ per cent.			
123. Sasaram ...	Tax on persons ...	Levied according to circumstances and property of assesses.			
124. Sankhira ...	Tax on persons ...	No fixed rate. Levied according to circumstances of assesses, generally at 1 per cent. on income.			
125. Sarsilunga ...	Tax on persons occupying holdings according to their circumstances and property.	At 8 annas per cent. on income ...	.....	.....	Assessment revised, resulting in an increase in the income.

Names of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
126. Serampore	Tax on holdings	7½ per cent.	Rs. A. P.	Rs. A. P. 618 0 0	The assessment was revised in 1896-97, causing a falling off in the income of the Municipality of Rs. 618.
127. Sewan	Tax on holdings	7 per cent.			
128. Sherepore in Bogra...	Tax on persons occupying holdings according to their circumstances and property.	At 4 pice per rupee on monthly income.			
129. Sherepore in Myranganth.	Tax on persons	Levied according to circumstances and property of the assesses.	507 0	.....	A revision of assessment was made, causing an increase of Rs. 507-0-0 in the income.
130. Sitamarhi	Tax on persons	Levied according to circumstances and property of assesses.			
131. Sonamukhi	Tax on persons	Levied according to circumstances and property of assesses.			
132. Soory	Tax on persons	The tax is levied according to circumstances and property of the tax-payers within the Municipality.			
133. South Barakpore...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.	2,475 0 0	.....	A revision of assessment was made during the year, causing an increase in the income.
134. South Dum-Dum ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
135. South Suburban ...	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assesses.			
136. Suburbs of Calcutta	Tax on holdings	7½ per cent.			

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Name of Municipalities.	Mode of assessment in vogue.	The rate at which the assessed tax is levied.	RESULT OF ANY REVISION OR NEW ASSESSMENT MADE DURING THE YEAR.		REMARKS.
			Increase in income.	Decrease in income.	
137. Taki	Tax upon persons according to the circumstances and property of the rate-payers.	There was no fixed rate at which the tax was levied, but it was generally levied at 1 per cent. upon the income of the assessee.	Rs. A. P.		
138. Tangail	Tax on persons	According to circumstances and property of assessee.			
139. Tekari	Tax on holdings	7½ per cent.			
140. Tumlook	Tax on persons	According to circumstances and property.	136 0 0	.....	In Tumlook the assessment was revised during the year, resulting in an increase of Rs. 136 in the income of the Municipality.
141. Uttarpara	Tax on holdings	7½ per cent.	60 0 0	.....	The assessment was revised during the year, causing an increase of Rs. 60 in the income.

Abstract statement of the Income of the Municipalities in Bengal during 1887-88.

[illegible]

APPENDIX H.

Statement showing the results of vaccine operations carried on during the year 1887-88 in the Municipalities in Bengal.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
1	Arrah	{ 1 for one year 1 for four months }		Ra. 100.	
2	Assensole ... ..	.....		
3	Baduria	1 for four months			
4	Baidyabati	1 for five months	418	Ra. 10 per month.	
5	Balsore	1 vaccinator	995	Ra. 10 per mensem.	A reward of one anna for every successful case was given to the vaccinator.
6	Bali	1 employed from November last ...	321	Ra. 10 per mensem.	The work of the vaccinator in Bali was superintended by an Inspector from Howrah, whose travelling charges, amounting to Ra. 2 per mensem, was paid by the Commissioners.
7	Bankurah	1 for the whole year	604	Ra. 10 per mensem.	
8	Bansteria	1 for five months	285	Ra. 12 per month.	
9	Barnanagore	{ 1 for 12 months 1 for six months }			
10	Barnet	1 for six months			
11	Barh	1 vaccinator from November 1887 to March 1888.		Ra. 10 per month.	
12	Barripore	1 for four months			
13	Bariel	1		Ra. 9 per mensem.	
14	Basitpore ... ..	.....			Licensed vaccinators were employed by the superintendent of Vaccination, but the municipality did not contribute anything towards their pay. They are said to have received fees.
15	Boernagore	2 for two months			
16	Bohar	{ 1 for the whole year 2 for five months }		Ra. 114-11-3.	
17	Berhampore	2 for 12 months			
18	Betiah	{ 2 vaccinators 1 Inspector }	1,097		
19	Bhabual	1 for four months		Ra. 40.	
20	Bhagulpore	3 vaccinators			
21	Boddessour	1	221	Ra. 10 per mensem.	
22	Bishampore	1 for the whole year		Ra. 10 per mensem.	
23	Bogra	1 from October 1887 to February 1888.			The vaccinators were paid by fees at the rate of 2 annas for each successful case.
24	Brahmunberia	1			The vaccinator gets 2 annas for each successful case.
25	Burdwan	1 for the whole year	1,097	Ra. 14 per month.	
26	Busairhat	1 for three months			
27	Buxar	1 for 12 months		Ra. 90.	
28	Chalban*	1 for six months		Ra. 6 per mensem.	
29	Chunderkona	1 for three months	288	Ra. 12 per mensem.	
30	Chattri	1 permanent vaccinator		Ra. 8 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipality marked with an asterisk.

No.	NAME OF MUNICIPALITY.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
31	Chopdah ...	1 for two months ...			
32	Chitragong ...	8 ...	688		547 cases were successful.
33	Chandoria ...	1 for three months ...			
34	Chaur ...	A paid vaccine establishment was employed throughout the year.			
35	Colgong ...	1 vaccinator ...			
36	Comillah ...	1 ...	678		
37	Coomerkhali* ...	1 for three months ...			
38	Cox's Bazar ...	.....		
39	Culina ...	1 for six months ...	668		The vaccinator was paid a fee of 5 annas for each successful operation.
40	Cuttack ...	{ 1 head vaccinator 4 vaccinators }	1,813		1,496 cases were successful.
41	Cutwa ...	1 jointly ...	201		1 vaccinator was jointly employed by the municipalities of Cutwa and Dainhat on Rs. 10 per mensem.
42	Dacca ...	Vaccination carried on by an establishment entertained by the municipality under the Civil Surgeon, consisting of three vaccinators.			
43	Dainhat ...	1 jointly ...			
44	Darjeeling ...	1 for 12 months ...			The vaccinator works under the orders of the Civil Surgeon, but reports all his proceedings to the municipal officer.
45	Daudmugar* ...	NIL.			The inhabitants of this town do not appreciate vaccination, and are very unwilling to have their children vaccinated.
46	Dobhata ...	NIL.			
47	Doghur ...	1 vaccinator ...			
48	Dinapore ...	1 for 12 months ...			
49	Dinapore Nizamut ...	.....		
50	Dumraon ...	1 for eight months ...		Rs. 63-7-6.	
51	Durbhanga ...	3 paid by Municipality at Rs. 10 per mensem, and 1 by the Durbhanga Raj.	2,587		2,135 cases were successful.
52	English Bazar ...	1 vaccinator ...			
53	Farrakapore ...	1 licensed vaccinator ...			
54	Ghatal ...	1 during the cold season ...		Rs. 10 per month.	The work was done under the supervision of the Civil Surgeon and the Superintendent of Vaccination respectively.
55	Goverdhan ...	1 for two months ...			
56	Gya ...	1 permanent vaccinator on Rs. 8 per mensem, and 2 from 1st October 1907 to 31st March 1908, on Rs. 10 each per mensem, and 2 persons on Rs. 5 each for six months.	1,403		The number of prosecutions instituted under the Act was 170.
57	Hajipore* ...	1 ...	108	Rs. 15 per mensem.	There is some improvement in the feeling of the people about vaccination.
58	Hazaribagh ...	1 vaccinator ...		Rs. 8 per mensem.	
59	Hoghty and Chinsurah ...	3 ...	2,088	Rs. 10 per mensem.	
60	Howrah ...	{ 1 head-vaccinator 3 ordinary vaccinators }	2,656	{ Rs. 75 per mensem, Rs. 10 per month each.	
61	Jajpore ...	1 for three months ...		Rs. 6 per mensem.	
62	Jamulpore in Mymensingh ...	1 ...			The collecting officer, who is also a trained vaccinator, performed the work at an extra cost of Rs. 5 per mensem.
63	Jamulpore in Moughyr ...	2 vaccinators ...			
64	Jazmi ...	1 vaccinator ...			
65	Johambad* ...	1 for four months ...	140	Rs. 10 per mensem.	

* The Compulsory Vaccination Act was in force except in the municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipality.	REMARKS.
65	Jessore ...	1 for twelve months ...			No vaccinator was appointed by the Municipality, but the Superintendent of Vaccination sent an officer for the work.
67	Jhalokati ...	... ..	.....	.....
68	Joybager ...	1 for three months ...			
69	Jugdipore* ...	1 for six months ...		Ra. 60.	
70	Julpigore ...	1 from 10th December 1897 to end of March 1898.			
71	Jungipore ...	1 for twelve months ...			
72	Kandi ...	1 for six months ...	.....	.....	The vaccinator was paid at the rate of 2 annas per head. Eighteen cases were successful.
73	Kendrapara ...	1 employed in February 1898 ...	41	.....
74	Khagol ...	.....		
75	Khirpai ...	1 for one month ...	221	Ra. 18.	
76	Khoolna ...	2 for three months ...			
77	Kishoregunge* ...	1 ...			
78	Kishoregunge ...	1 from November 1897 ...	.....	Ra. 10 per mensem.	
79	Kotechandpore ...	1 for four months ...			
80	Kotrung ...	.....	111	Ra. 61	
81	Krishnanagar ...	1 for twelve months ...			
82	Kurseong ...	1 for two and-a-half months ...			
83	Kushtia ...	1 for two months ...			
84	Lalbagh ...	1 for twelve months and three for six months.			
85	Lalgunge ...	1 ...	178	Ra. 10 per mensem	Vaccination is unpopular. The people prefer caulation.
86	Madaripore ...	1 licensed vaccinator ...	.....	.....
87	Madhubani ...	1 for six months ...	1,211	Ra. 10 per mensem.	
88	Meherpore ...	1 for two months ...	(1,100 cases successful).		
89	Midnapore ...	1 ...	791		
90	Mobeshpore ...	1 for two and-a-half months ...			
91	Monghyr ...	{ 1 inspector ... 3 vaccinators ... }			
92	Moulhari ...	1 ...	240	.....	There were 17 prosecutions instituted under the Vaccination Act.
93	Mounsherpore ...	4 for six months ...		Ra. 10 each per mensem.	
94	Muktagesha ...	1 for three months ...			
95	Nalhati ...	2 for six months ...			
96	Nalchiti ...	1 ...	.....	Ra. 10 per mensem.	
97	Narsingungo ...	1 for five months ...	.....	Ra. 13 per mensem.	
98	Natore ...	1 for twelve months ...			
99	Nasirabad* ...	.....	.....	.....	No establishment was entertained for vaccination, but the Municipality paid Ra. 50 to the charitable dispensary dresser, who worked under the supervision of the Civil Surgeon.
100	Netrokona* ...	1 for three months ...			
101	Nankhali ...	1 for six months ...			
102	North Barackpore ...	1 for six months ...			
103	North Dum-Dum ...	2 for three months ...			

* The Compulsory Vaccination Act was in force except in the Municipalities marked with an asterisk.

No.	NAMES OF MUNICIPALITIES.	Number of vaccinators employed.	Number of persons vaccinated.	Cost incurred by the Municipalities.	REMARKS.
106	Muddea ...	1 ...			
106	On Maidah* ...	1 vaccinator ...	.....	.....	Not employed by the Municipality.
108	Patna ...	12 vaccinators and 1 inspector ...	3,580	Rs. 734.	
107	Paraspore* ...	1 ...		Rs. 3 per mensem.	
108	Pooree ...	1 for 12 months ...	584	Rs. 10 per mensem ...	409 cases were successful.
108	Pubna ...	1 for six months ...			
110	Purulia ...	1 for the whole year ...	.....	Rs. 10 per month ...	The Compulsory Vaccination Act is said to have worked without opposition.
111	Purneah ...	1 vaccinator ...			
112	Rajpore ...	1 for five months ...			
112	Ranlibanpore ...	1 for two months ...	260	Rs. 12 per mensem.	
114	Rampore Bousleah ...	1 for 12 months ...			
115	Ranaghat ...	1 for three months ...			
116	Raneegunge ...	1 for six months ...	667	Rs. 12 per mensem.	
117	Ranchi ...	1 ...	.....	Rs. 10 per mensem during the working season, and Rs. 5 a month during recess.	
118	Ravilgunge ...	2 ...	430 successful. (368 successful.)	Rs. A. P. 50 10 0	
119	Roorah* ...	1 for six months ...			
120	Rangpore ...	{ 3 for six months ... 1 additional for three months ...	.....	.....	Vaccination is not appreciated by the Mahomedans or the "Kayas" or Hindustani traders. Thus, much opposition still exists there, in consequence of which vaccine depots or stations have been found unsuccessful, and house-to-house vaccination has been in operation for some years. Report not received.
121	Ruahelgunge ...	.....	.....	.....
122	Santipore ...	1 for six months ...	.....	
123	Sasaram ...	1 for six months ...	.....	00 0 0	
124	Saithira ...	2 for four months ...			
125	Serajgunge ...	2 from October 1887 to March 1888			
126	Serampore ...	1 ...	801	Rs. 126	
127	Sewan ...	.....		
128	Sherepore in Bogra ...	1 for five months.			
129	Sherepore in Mymensingh ...	.....	.....	.....	Licensed vaccinators were employed by the Superintendent of Vaccination. The municipality did not contribute anything towards their pay. They are said to have received fees.
130	Sitamarhi* ...	1 for five months ...	.....	Rs. 10 per mensem.	
131	Sonamukhi* ...	1 for six months ...	.....	Rs. 10 per mensem.	
132	Soory ...	1 in each during the cold season ...	.....	.....	Vaccine operations were performed in Sooree from November to February by the dispensary staff under the supervision of the hospital assistant, on receiving an extra allowance of Rs. 5-12-10.
133	South Barnackpore ...	1 for six months ...			
134	South Dum-Dum ...	1 for three months ...			
135	South Suburban Municipality.	2 for nine months ...			
136	Suburban Municipality ...	2 Inspectors ... 13 vaccinators ...	2,107 64-14 per cent. successful	.....	There were three cases of small-pox in the Municipality during the year.
137	Taki ...	1 for four months ...			
138	Tangail* ...	.....		
139	Tikari* ...	1 for six months ...		Rs. 6 per mensem.	
140	Tumlook ...	1 from November 1887 to March 1888.	123	Rs. 10 per mensem.	
141	Uttarpara ...	1 ...	96	Rs. 6 per mensem.	

* The Compulsory Vaccination Act was in force except in the Municipalities marked with an asterisk.

APPENDIX I.

Statement showing the sources of water-supply of the Municipalities in Bengal.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
1. Arrah	Wells, tanks and canal—Well water wholesome.
2. Balasore	The water-supply of this town is chiefly derived from the river Barrabalong, on which the town stands, and also from tanks and wells. The sources of water-supply are abundant. The cutcherry well water is excellent in quality, and is used both by the Europeans and by many well-to-do persons. There are two municipal wells, and these are largely resorted to by the neighbouring residents. No water-works were constructed during the year.
3. Bankura	In Bankura the people obtain their supply of drinking-water from the rivers Gondeswari and Dalkessar, but when these dry up in the hot season, they have to scoop out holes in the sandy beds of the rivers to get water. There are several tanks and wells, the water of which is used for bathing and other purposes.
4. Barh	Ganges and wells.
5. Behar	Wells.
6. Bettiah	Tanks and wells—Well water good.
7. Bhaboah	Wells—Sufficient.
8. Bhagulpore	The people of the town use both river and well water. There are six municipal wells besides private ones. Owing to the river (the Ganges) having shifted its bed, and the main channel no longer running close to the town, there is difficulty in obtaining water during the dry and cold-weather seasons. To remedy this, water-works on a large scale, at an estimated cost of Rs. 2,65,097, have been constructed, which now supply the town with water. No water-rate is yet levied, though part VII of the Municipal Act is in force in three wards. There is a difficulty about levying a rate on the houses near the one main laid, when that is largely being used by houses at a distance.
9. Bishenpore	There are many reservoirs of water in the town of Bishenpore, of which the principal are Lalband, Jamunaband, and Pakaband. The first contains good drinking-water, but as it is situated outside the town, it is not much resorted to by the people. Jamunaband has been partially choked up with weeds, and the water of the Pakaband is not wholesome. But owing to the central position of the Pakaband, a large portion of the people use it. There are also many tanks which are being silted up, and which require re-excavation. A few of the inhabitants use the water of the Koeh-Borai, which is a branch of the river Borai.
10. Bogra	The river Korotoya, which flows below the municipality, is the principal source of the water-supply of this town. The river water is used for drinking purposes, though there are wells in almost every house. The quality of the river water is not bad, except in the rainy and dry seasons. In the rainy season the water of the river becomes a little muddy, and is polluted when the drains of the town and <i>sullas</i> from jheels in the interior of the district empty their contents into it. In the dry season, particularly in the months of March, April, and May, the water becomes stagnant. The well water is generally good. The supply of water is sufficient to meet the requirements of the people. No new water-works have been constructed during the year, but the old ones were repaired and kept in good order. No water-rate is levied, nor is Part VII of the Act in force.
11. Brahmunberia	Water for bathing, drinking, and culinary purposes is drawn out of tanks, as well as from the river Teetas, on which the town stands.
12. Burdwan	In Burdwan the people on the northern side of the Banks derive their water-supply from the street hydrants. The number of houses connected with the main water-pipes rose from 96 in the year 1880-87 to 103 during the year under report. The water-pipes have been extended during the year to mohallas Bajeprotahpur, Beerhatta, Dhograsohid, Dangapara and Sambazar, and provision has been made in the current year's budget estimates of the municipality for further extension of water-supply pipes. Those who do not use pipe-water draw their supply from some of the tanks belonging to the Burdwan Raj Estate, the water of these tanks becoming at certain seasons foul owing to the decomposition of aquatic weeds, &c. The people living on the southern side of the Banks use the water of that river as well as that of the Demoda of the Eden Canal, and of some of the principal tanks in the neighbourhood.
13. Buxar	Ganges and wells—The Ganges water is good, and is used by the majority of people.
14. Chaiabasa	The water-supply is drawn from the Boro river and from tanks and wells. The supply is sufficient and good. Steps are being taken to clean out the three tanks set aside for drinking and culinary purposes. The old wells in the town have been cleaned and deepened, and a new one has also been constructed at a cost of Rs. 210-10-6. The large lake, which is fed chiefly by springs, is set aside for bathing. Washing of clothes, animals, &c., in this lake is strictly prohibited.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
15. Chattrā ...	The water-supply is obtained from tanks and wells. There are five tanks and numerous wells. Two of the tanks belong to the municipality and three to private individuals. The majority of the people of the town use well water for drinking. Three of these wells are reported to contain excellent water, and are resorted to by the bulk of the people of the town. Two of them were repaired by the municipality. The water-supply of the town is on the whole fairly good and sufficient.
16. Chittagong ...	Not many mofussil towns can boast of such naturally pure water as Chittagong. The soil being sandy and containing hilly ranges, water-springs abound, which supply very good water. Many of these springs are enclosed and covered in; there are also masonry wells, both public and private. The springs are not to be found, however, in the alluvial lands near to the khals and the river, and in those parts spring water can only be had by those who can afford to pay for its carriage by coolies or servants. Some tanks are also supplied by springs, and their water is also good. It is the southern part of the town, adjoining the port, which is becoming more populated, that is chiefly in need of springs. The soil being clayey, tanks are the only means of water-supply there. To supply pure water to the shipping, a water-work was set on foot and completed at the expense of the Port Fund, but the municipality has as yet nothing to do with it.
17. Chupra ...	Ganges, tanks and wells—Well water sufficient and good.
18. Colgong ...	There are no public tanks or wells the people chiefly use Ganges water.
19. Comillah ...	In Comillah water is drawn from tanks, and a tank called Rani Dighi, which has been set apart for drinking purposes, supplies drinking water to the public. The water of other tanks is also good, and the water from river Gomtī is also used.
20. Cox's Bazar ...	In Cox's Bazar there are springs and wells, and some tanks which supply water. The best water for drinking purposes is supplied to the residents of the town and outside municipal limits by a well near the sub-divisional out-cherry, which being under the Sub-divisional Officer's eye, is well kept; it is periodically dug out and a few seeds of lime occasionally put in, which improves the water. Some tanks also are kept apart for drinking purposes, but little or no measure is had to them, as the place is very straggling.
21. Culna ...	In Culna the well-to-do people and those who live close by the river Bhagirattee, which forms its northern boundary, use its water for drinking purposes, but those who live in the interior derive their supply from tanks, the water of which is not wholesome. The Municipal Commissioners possess a tank, which partly supplies the wants of the inhabitants, and have undertaken the excavation of another tank in that quarter of the town where it is much needed.
22. Cuttack ...	The water-supply of this town is derived from rivers.
23. Cutwa ...	The inhabitants of Cutwa, with the exception of a few persons who derive their supply from Adjai, use the water of the Bhagirattee for drinking and culinary purposes. There are also several private tanks and wells in the town, which supply water for cooking and other purposes.
24. Dacca ...	As reported in previous years, nearly two-thirds of the population are supplied with filtered water from the water-works established in 1876 through the liberality of Nawab Sir Abdool Gunny, K.C.S.I., who paid a sum of Rs. 1,50,000 towards their cost and maintenance; the rest of the population resort to tanks, wells, khals and the river, the water of which is said to be impure and unwholesome. The proposed extension of the water-works, reported in previous years, is still in abeyance. The Chairman states that the Superintending Engineer having decided that an additional engine and pump were necessary, the Executive Engineer of this Division asked the Commissioners in October last whether they were prepared to undertake during the year certain works named in his letter. The Commissioners, at a meeting held in January last, agreed to take them in hand, and sent intimation to that effect to the Executive Engineer, but the latter has not as yet moved in the matter. It seems to me, however, that the initiative should have been taken by the Commissioners themselves, and not left to the Executive Engineer. No water-rate is levied in this municipality, the Nawab's gift being subject to the condition that no such rate should be imposed.
25. Dainhat ...	The people of Dainhat mostly obtain their supply of drinking water either from the Bhagirattee, which lies at a distance or from a beel called the Banor. Some people use tank water, which is not good.
26. Darjeeling ...	The water-supply of the town is obtained chiefly from the Sinchal Hills by means of cast-iron pipes comprising a 6-inch main from the source to the eastern foot of the Jellapahar Hills near Jore Bungalow. From this point to the reservoir, near Rockville, a 4" pipe is laid. From the reservoir the water is distributed throughout the town in pipes of different sizes as circumstances require. A small quantity of water is also drawn from the springs on the western slope of the Jellapahar Hills by means of 4" pipes. This line is connected with the Sinchal supply distribution pipes near the Union Chapel. The water-supply has been found to run short in the dry months of the year, more specially for flushing drains. It is therefore under the contemplation of the Commissioners to endeavour to increase the supply of water, which is of an excellent quantity. The following water-works were executed at the cost of the Municipality—
	1. For laying down water-pipes to the junctions of the roads below "Hadam Lodge" and putting up a hydrant there. The cost incurred was Rs. 63-4.
	2. For carrying water to Black Town for flushing drains. The cost incurred was Rs. 34-5-6.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
	<p>3. For laying down pipes to houses near "Eden Falls," "Emerald Bank" and "The Dingle," and flushing drains there. The cost incurred was Rs. 210-12-6.</p> <p>4. For carrying water to Moss Bank from the Kag Jhora hydrant. The cost incurred was Rs. 330-13-1.</p> <p>5. For constructing revetment to protect the pipe line to the slaughter-house at Bhootia Bustec. The cost incurred was Rs. 10-3.</p> <p>6. For constructing revetments to maintain the springs at Point Clear No. 1. The cost incurred was Rs. 162.</p> <p>7. For constructing a revetment to protect pipe lines below the ridge, costing Rs. 26-5-3.</p> <p>8. Other repairs too numerous to detail.</p> <p>Besides the above works, certain house connections were allowed at the cost of the owners. Part VII of the Act is in force, and a water-rate of three per cent. per annum was charged during the year on the annual value of houses where water is supplied from the municipal pipe.</p>
27. Daudnagar ...	Wells and canal—Well-water sufficient and wholesome. Canal water not much used.
28. Deoghur ...	The water-supply of the town is derived from a hill-stream which flows by the town, from four tanks, and from 67 wells, including the municipal and the railway wells. The quality of the water supplied by the hill-stream and wells is good.
29. Dinagapore ...	The river Purnabhaha, tanks and public and private wells are the chief sources of water-supply. The well-water is good, and the natives prefer it for drinking purposes. The municipal wells are kept clean, but as some of them are very old, the people seldom use the water from these wells for drinking. The tanks and private wells generally dry up during the hot weather when the want of water is felt. No water-works were constructed during the year. Part VII of the Act is not in force, nor is any water-rate levied.
30. Dumraon ...	Wells. Well water sufficient and pretty clean.
31. Durbhunga ...	Bagmoti river, wells and tank.—Water-supply fairly good.
32. English Bazar	The water-supply of the town is chiefly drawn from the river Mahananda, but people living at a distance from the river use tank water. The water of the river Mahananda deteriorates in quality during the dry season. There are some private and public wells within the municipality which help in supplying water to a great extent, but their number is limited, and the digging of some new wells in those parts which are situated at a distance from the river is urgently required. The want of wells is much felt during the hot season when the tanks dry up.
33. Furroodpore ...	The want of good drinking and bathing water is severely felt at Furroodpore during the greater part of the year, but more specially during the dry months. At present the water of the khali that runs along the western side of the bazar is used for bathing, while that of the four municipal tanks is used for drinking and culinary purposes. These tanks are maintained in fairly good order. An ordinary well is said to have been recently sunk in village Kamatapore at a cost of Rs. 26 for the use of the village people. As reported last year, subscriptions were called for from the several seminaries and talookdars of the district for excavating a large tank at a central place within the town. The Magistrate reports that the public have subscribed about Rs. 2,140. An application was also made to Government, but it declined to render any assistance. With the above-mentioned sum of Rs. 2,140, and a provision of Rs. 1,700 made in the current year's budget, the Commissioners have submitted a requisition for acquiring the land required for the purpose, and if the proceedings are finished before the rains, the Commissioners may undertake the work next dry season.
34. Gya ...	Wells and the river Falgu.—The quality of water obtained from wells is wholesome, but this is not the case with what is obtained from the bed of the river owing to many impurities. The supply of water is sufficient for the people, Gauduck and wells.
35. Hajeeppore ...	Those residents of the numerous municipalities in the Hooghly and Howrah districts, bordering on the river Hooghly, who live within easy reach of the river use its water, but those who live at a distance resort to tanks for their supply. Those inhabitants of Bansberia who live in the vicinity of the river Saraswati use its water. The wealthier portion of the inhabitants of Uttarpara procure their supply of drinking water from the Calcutta pipes, paying the usual license fees. There are three public tanks in the Hooghly and Chinsurah Municipality. In Serampore a tank is reserved by the East India Railway Company for drinking water. The water of this tank has been filled up with noxious vegetation and has consequently deteriorated. The river water does not sufficiently meet the requirements of the towns of Baidabati and Bali, where a few good tanks are needed for the use of the inhabitants residing in the interior. The people of Jhanabad derive their water-supply from the river Sali. The water thus obtained is good and wholesome.
36. Hooghly and Howrah districts, Municipalities in the—	In Howrah the wealthy few get filtered water from Calcutta, the bulk of the people draw their supply from the river Hooghly, and from tanks which are more or less unclean. With a view to remove this want, the Municipal Commissioners requested the Corporation of Calcutta to give them a supply of filtered water through a pipe laid across the river Hooghly. The Corporation refused to comply with the request, and Government declined to interfere with the decision of the Corporation. The Municipal Commissioners now propose to draw their supply of water from Golabaree or Bandaghat. But the question has not yet been settled.
37. Howrah ...	

NAME OF MUNICIPALITIES	Sources of water-supply.
38. Masatibagh	The water-supply of the town is derived from numerous wells and from eight tanks, of which three are under the direct control and management of the municipality. The water is good in quality, and the supply amply sufficient. Care is taken to prevent pollution by washing and bathing, guards being sanctioned at the ghats. Special tanks have been set apart for use by dhobis and others for washing clothes. One new well was constructed by the municipality during the year under report.
39. Jaipore	Well water is generally used by the inhabitants of the municipality for drinking and culinary purposes. Some of the villages within this municipality derive their supply of water from the river Baltarnie. There are many wells within private enclosures. The people of this town also draw their supply of water from the 18 wells scattered within it. They are purged when necessary at the cost of the municipality. No water-works were constructed during the year.
40. Jamalpore	The supply is drawn from wells belonging to the municipality as well as those belonging to private individuals; 13 wells have been constructed by the municipality for the use of the public. The scheme for supplying water by the Railway Company from the hills has been completed. The water is at present used by the workshops of the Company.
41. Jamui	The water-supply in this town is chiefly obtained from wells constructed by private individuals. The water of these wells is reported to be generally good and sufficient, and in certain cases above the average in quality. There are also four tanks which were excavated during the famine as relief works. But the water in these tanks is not very good, and is seldom used for drinking purposes.
42. Municipalities in the district of Jessore.	The supply of good drinking water is deficient in all the municipalities in the district of Jessore. In Jessore itself the Bhaireb and a few tanks are the principal sources of water-supply: the quality is very bad. The river near the most crowded parts of the town is little better than a stagnant pool: Some of the tanks are set apart for drinking only, but even in these the water is inferior, and the only good water in the place comes from the jail wells. A new masonry well is being constructed in front of the thana at a cost of Rs. 1,100. Kotchandpore and Moheaspore similarly draw their supply from the river and from wells. The water at Kotchandpore is extremely bad. The river at Moheaspore supplies little or no drinking water. The municipality, however, has commenced excavating a tank in the heart of the town.
43. Jugdishpore	Wells—Water abundant and good.
44. Julpigoree	The chief sources of water-supply are the rivers Teesta and Kuria and the local wells. The river Teesta supplies excellent and abundant water, which is used by the Europeans and the better class of the native population. The rest draw their supply from the river Kuria and local wells. By far the larger portion of the population derive their supply from wells, which are mostly kutcha. The kutcha wells are sunk on the highest piece of land available, but they are not protected from surface pollution, and many of them are dangerously near privies and pits for the reception of filth and rubbish. It was suggested by the Sanitary Commissioner that the municipality should sink and protect wells in different parts of the town, and the Commissioners under professional advice put off their construction till the water had sunk to its lowest level, and allotted Rs. 600 in this year's budget for the purpose.
45. Kendrapore	The Gobri river and Gobri canal supply water for drinking and culinary purposes. During the hot season, when the river is dried up and the canal is closed for annual repairs, the canal supplies water to certain tanks which prove sufficient for the use of the people till the canal re-opens.
46. Municipalities in the district of Khoulna.	The town of Khulna has on the north and east good tidal rivers yielding a plentiful supply of fresh water. The south and western portions of the town are too far from the river for the inhabitants to take advantage of them. The tanks are not good, and most of them dry up during the hot weather. The Public Works Department has recently begun the excavation of a large tank in the field, where the earth was dug to make bricks for the new cutcherries, and is deepening and enlarging two other public tanks. All these three are, however, unfortunately more or less near the river, and so will not supply the parts of the municipality where the want of drinking-water is most felt. The municipality contemplates also excavating a tank at Baniakhamar with the money given by Mr. W. M. Olay, a part of the town which is cut off from easy access to the river by the large railway enclosure. In Satkhira and Dehattha the river water cannot be used for drinking purposes at all seasons. At times it becomes more or less brackish, and consequently the people have then generally to resort to tanks. In Chanduria, the villages Gusipara and Chanduria, which are situated on the bank of the flowing river Ichamutty, get a supply of very good water from the river. In Gairah and Chandampore there are some excellent tanks belonging to the zemindar of the place, which supply drinking and bathing water. The village Kadpore is somewhat worse off in this respect, there being no good tanks, and the place being situated at an inconvenient distance from the river at Chanduria and the tanks at Chandampore. There are in this place a very large number of <i>dobas</i> , which are little better than cess-pits except in the rainy season, and even at that time the water is rendered unserviceable by reason of the steeping in them of jute plants—a nuisance not likely stopped unless severe measures are taken under the provisions of the Municipal Act. The Magistrate's attention will be called to this. To improve water-supply, it is necessary to excavate a good sized tank; but the Commissioners are not in a position to provide at present the cost of this undertaking.
47. Kishengunge	The people generally use well-water.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
48. Kutseong	The water-supply of the town was sufficient for ordinary requirements. The source from which the old line of main pipes is supplied lies above the bazar. A second reservoir was built and a new branch line was opened during 1884-86. The quality of water is good.
49. Laljungre	Wells.
50. Madhubani	Tanks and wells—Sufficient.
51. Municipalities in the Midnapore district.	In Midnapore people living near the river Cossye use its water, and those in the interior depend upon tanks and wells, with which the town is fairly well supplied. The river water is pure, except during the rainy season. Well water is better than tank water, and the well water of the upper or western portion of the town is much superior to that of the lower or eastern portion, which is liable to pollution by the percolation of surface drainages. There are 16 large tanks, the water of which is largely used for bathing and other purposes by the lower classes. The best drinking water is obtained from a well named the Ballasye well. Its water is used by the European and higher class native residents, and its supply never fails. There is much scarcity of water during the hot season in the higher portion of the town, when most of the tanks and wells dry up. In Tumlook the supply of drinking water is obtained from four tanks, one of which is situated in the Sub-divisional Office compound; it is exclusively set apart for drinking, and is well protected from surface drainages. There are also four other tanks, two of which belong to the municipality. A well was excavated last year at a cost of about Rs. 184, which supplies good drinking water. The water of the river Rupnarain is brackish, and is seldom resorted to by the people. In Ghatal the water of the river Silye and the numerous tanks with which the town abounds form the sources from which the supply is drawn. No tank has been specially set aside for drinking water. The supply of water is sufficient, but it is not very wholesome. In Chandrakona there are several old tanks, most of which has become silted up and choked with weeds. Two of these tanks were re-excavated by their owners in commemoration of the Jubilee. The municipality has leased and re-excavated a large tank in the heart of the town. Four wells were sunk. There, in addition to the already existing municipal tanks has partially removed the want of good drinking water. The inhabitants of Namgharpore and Khirpai have a fairly good supply of drinking water, as in each of these towns there are several large tanks situated in different quarters. In the latter town a tank has been leased and re-excavated by the municipality, but its water has not proved good.
52. Monghyr	At present the town receives its supply of water from the river Ganges, as well as from puas and kutcha wells. Except the seven kutcha wells which the Commissioners have converted into puas ones, all belong to private individuals. All the puas wells have water 16 feet deep or more.
53. Municipalities in the district of Moorshedabad.	The main source of water-supply in the Berhampore and City Moorshedabad municipalities is the river Bhagirathoe. The European resident, and a few natives residing in or near the Cantonment Ward of Berhampore use the water of the Chota Laldegao tank which is reserved for drinking purposes. During the hot season the residents living in the interior towards the east of Berhampore feel some inconvenience owing to the private tanks in these quarters getting nearly dry. The Berhampore bill, which is situated in the town, though flushed every year during the rains by the Bhagirathoe water passing through the sluices, is not generally resorted to by the residents for drinking or cooking. It is extensively used, however, for washing clothes. The excavation of some new tanks, or re-excavation of old ones for water supply in those quarters, and the filling up of dirty holes by the earth thus dug out, are in contemplation. The Lalbagh Municipality abounds in tanks and wells, but when most needed they are of little use. The private tanks are generally filled by rain water, but some are supplied with river water brought in through sluices. The municipal tanks and wells are exclusively reserved for drinking purposes, and precautions are taken to prevent their pollution. The supply was on the whole sufficient and good. There was some want of good water at Gasabazar, but this has been remedied by the construction of a puas well by Baboo Chandra Narain Singh of Nohala. The river Mouzokhi and some large tanks supply water to the Kandi Municipality. In the dry weather the river bed becomes one chain of pools, and the water becomes more or less polluted. As the bed is sandy, this evil is not so bad as it might be. A few of the large tanks were re-excavated two years ago, and they are kept reserved by their owners for drinking purposes alone; the rest are more or less unwholesome in the dry weather on account of vegetation and scantiness of water. On the whole the supply of tolerably good water is sufficient.
54. Motihari	The principal sources of water-supply in the Jangipore town are the Bhagirathoe river and the Kobra khai. There are a few tanks, wells, and a large ditch, the water of which is not, however, generally used for drinking purposes. The water of the Bhagirathoe, which forms the drinking water of the bulk of the population of the town, was wholesome, as the entrance to the Bhagirathoe was open to navigation, and therefore there was sufficient current throughout the year. The Kobra lies to the north-western extremity of the town and on the right bank of the river Bhagirathoe, and its water is used by a small section of the people residing on that bank. It is stagnant during the dry season. No works for the supply of water, besides the excavation of a few tanks, were carried out by the municipalities.
55. Moursherpore	Wells and tanks—Water-supply improved by the excavation of new tanks.
56. Naraingunge	Wells, tanks and the river Soori Guaduck. Well water good and sufficient.
	The municipality of Naraingunge gets its water-supply from the Lakhya river, which runs through the town.

NAMES OF MUNICIPALITIES.	Sources of water-supply.
67. Nattore	The river Nared supplies good drinking water for about two months during the rains. The three municipal tanks and some other private tanks are the sources of obtaining good drinking water throughout the year. Fresh river water is taken into almost every tank during the rainy season. The supply is insufficient for the requirements of the town. A large tank was excavated in the Bargacha ward by the municipality, at a total cost of Rs. 3,826. A few more tanks are necessary for the requirements of the town.
68. Netrokona	The Municipality of Netrokona draws its water-supply from the Mogra river, which runs through the town. The water is reported to be good. In Jamalpore and Nadarab certain wells and tanks were excavated during the year under report. The Kishoreganj Municipality has undertaken the excavation of a large tank at a cost of about Rs. 900.
69. Noakhally	In Noakhally, too, there are no water-works, but the water for all necessary purposes is drawn out of tanks which abound, and some of which have been set apart for drinking purposes.
70. Municipalities in the district of Nuddoa.	In the district of Nuddoa, Birnagar gets its supply from private tanks and river. Both are bad in quality, but sufficient in quantity. Chogdab has tanks and silted up river channels, and also a few wells for its water-supply. Here also the quantity is sufficient, but the quality is bad. The chief source of water-supply in the Krishnagar Municipality is the river Jellinghee. There is also a number of tanks and wells. The river water is said to be good and abundant, but in parts of the town this source of supply is too far off. The river Gorai is the chief source of supply in the Kushtee and Coomarcroly municipalities. The water is good. There are some ten tanks and a number of wells in the Coomarcroly town. In Meherpore the river Bhairab, a municipal tank, and some private wells are the chief sources of supply. The river there is in a very bad state. The municipal tank is in good condition. In Nuddoa the Bhagirathee, the Pattahi khal and private wells, of which last there are a great many, supply water. The river water is generally good. Bangshat is well off for water. The river Choomery yields a never-failing supply of very good water, besides this, there are tanks and wells which are said to be in good condition. In Santipore the sources of supply are the river Hooghly, Jhil Nour, Haripore khal, private tanks, and the municipal tank, the water of all these, except the private tanks, is good.
71. Old Maldah	The water-supply of this town is chiefly drawn from the river Mahananda. There are also 12 tanks within the limits of the municipality. Apart from the water supplied by the river Mahananda, there does not appear to be any supply of really good water. In the dry season these tanks must contain rather foul water.
72. Patna*	Ganges and wells. The water generally is fairly wholesome.
73. Pooree	This town derives its supply of water from tanks and wells. The ordinary people use tank and well water for drinking and culinary purposes. The European residents of the town, and also some of the well-to-do persons, use the water of the wells at the sea-shore for drinking purposes. Tanks and wells are also used by the people for bathing purposes. The most pressing want of this town is good drinking water. The sources of water-supply, though abundant, are not good. The question of supplying the town with pure water is of great moment, and it affects the health, not only of the permanent residents of the town, but also of the pilgrims who assemble here in immense numbers during the pilgrim season.
74. Pubna	The town receives a full supply of good water from the latter part of July to the end of October, the period during which the river Ichamutty remains navigable, after which the want of water is greatly felt. The tanks in the town are annually flushed with river water during the rains. The tank water is unfit for drinking and is never used for that purpose. Rupees 1,000 has been contributed by the municipality towards the acquisition of land required for Baboo Sukhi Nath Pramanick's Jubilee tank. No water-rate is levied, nor is Part VII of the Act in force in the municipality.
75. Purneah	The supply of drinking water is obtained from ring wells, which are found to be sufficient and good. They are generally renewed at an interval of two to three years. The water of the river Sanrah is not good, though it is used by a few of the city people. The tanks are few; the water in them is not good. They are shallow and overgrown with weeds.
76. Purnia	The water of four or five tanks is, more or less, used by the people for drinking. The people also resort to these and other tanks for bathing. The best tank, or rather the "Lake Sahabland," holds a large volume of excellent water all the year round which is drunk by the people of all classes. As it has of late somewhat silted up, the Commissioners propose to re-excavate it. Well water is chiefly used for culinary and other domestic purposes by the people of the town.
77. Rampore, Benaulah	The river Padma, which flows by the town, is the principal source of the water-supply of the municipality. There are numerous tanks which are all annually flushed with river water during the rainy season. The river supplies abundant and excellent water for drinking. The tanks in general do not supply pure water, but two of them are reserved for drinking purposes. No water-works were constructed during the year, nor was any water-rate levied. Part VII of the Act was not in force here.
78. Banohi	The town of Banohi derives its water-supply from the lake and from wells and tanks. The well water is of better quality, and is more generally used for drinking than the tank water. The rich and the middle classes have wells in their own houses. There is temporary scarcity of water in some of the most densely-populated parts of the town during the dry months. During the year under review the municipality made provision for a well, which has been begun and will soon be finished.

* Part VII of Act III (B.C.) of 1884 is not in force in any of the municipalities in this district.

NAMES OF MUNICIPALITIES	Sources of water-supply
60 Ranseengunge	The water supply for drinking and domestic purposes in Ranseengunge is obtained from tanks and wells. The water of the tanks, which have not been specially set apart for drinking purposes, and receive the sewer drainage is not wholesome. There are four municipal wells, which are properly protected from pollution and from infiltration of sewage. Besides the public wells there are several private wells. Most of the tanks have nearly run dry, and have become mere pools of concentrated filth and sewage. The mass of the people however are so fond of tank water that they continued to use it for all purposes and the result has been that cholera, in an epidemic form, raged variously within the town.
70 Revilgunge	Wells—Sufficient
71 Koserah	Gunduck river and wells—Sufficient
72 Kungpore	The town is supplied with water for drinking and other purposes from wells which are sufficient in number and the quality of the water is good. The wells are shallow, badly constructed and without any sort of protection in the majority of cases. No water works were constructed, nor any water-rate is levied in this municipality. Part VII of the Act is not in force.
73 Sabehgunge	There are 19 masonry wells of which six were constructed by the municipality, and the rest by private individuals. Part VII of the Municipal Act was not in force and no water rate was levied in any municipality in this division during the year.
74 Seeseram	Wells and tank—Sufficient. Well water not good.
75 Berahgunge	The chief sources of water supply of this town are the Dhanbandi and the Buhari rivers. In the dry season the water of these rivers become shallow and stagnant and consequently dirty. During this season water supply is derived from tanks and wells only almost all of which give good water. There are three municipal tanks of which one is in fair order. Some more wells are under construction to meet the demand of the town.
76 Sowar	Wells and the river Dahs
77 Sherepore in Bogra	The river Korotoya fourteen municipal wells and some wells belonging to private persons are the sources of water supply of this town. They all supply good water in sufficient quantities. The work of sinking one well has been undertaken by the municipality and finished. No water works have been constructed nor any water rate is levied. Part VII of the Act is not in force.
78 Chitamarhi	Wells and river—Sufficient. No complaint is heard against the quality of well water.
79 Sonamukhi	The water supply of Sonamukhi is obtained from numerous tanks and from the river Sali which forms the northern boundary of the town.
80 Soory	There are three wells and two tanks in Soory belonging to the municipality. The water of these tanks is kept exclusively for drinking purposes one of them having a large masonry filter which has recently been cleaned and put in good order. There are also some private tanks the water of which is used for both drinking and bathing. The water of one of the wells only is used for drinking the others supplying the water for cooking and bathing.
81 Tikari	Wells—Sufficient
82 Tangail	The municipality draws its water supply from the Lohagunge river and khails which pass by the town. The water is reported to be good but as in the hot weather, the supply is insufficient it is proposed to sink some wells.
83 Municipalities in the 24 Pargunnahs	In the 24 Pargunnahs the municipalities generally draw their supply of water from local tanks and rivers. In some municipalities the want of good drinking water is felt and measures are being taken from time to time to remove it by the excavation of tanks. In others certain tanks have been reserved for drinking purposes only. In Baranagar, South Barrackpore, and Nishati, the chief source of supply of water is the river Hooghly. The people in the interior resort however, to tanks which have been excavated by private individuals. Basuhat Tanks and Badoora being on the bank of the river Ichamuty and Goverdanga on the Jabura have also the advantage of river water. In Barrackpore there are three tanks reserved for drinking purposes. In Barasat there are several good water tanks from which the people draw drinking water. In Basuhat there is one municipal tank near the cantonment, but it is not sufficient for all. In the South Suburban Municipality a tank has been reserved. In the Suburban Municipality there is no filtered water supply. Only the wealthier portion of the residents, who can afford to pay for the pipe water, get it from the hydrants on the Calcutta side of the Circular Road, while others get their drinking water mostly from the river Hooghly and Tolly's Nullah, and partly from municipal tanks. A portion of the inhabitants, who live in the interior in the thinly-populated localities, get their drinking water from the gardens of the rich, who allow the residents to draw water from such tanks free of cost.

APPENDIX J

Statement showing the mode of Conservancy in the Municipalities in Bengal

No	Names of Municipalities	Mode of conservancy	Strength of scavenging establishment in men, cattle and plant	Cost	REMARKS
1	Arrah	The roads and streets were swept twice every day. The rubbish was used in filling up holes and raising roadways.	4 Mohitwa J. Carman	Rs 120 50	} Part VI is in force.
2	Amanabad				
3	Badaria				
4	Bodhghat		1 Amnat Rs 16 1 Coolie at Rs 8 4 Cart at Rs 6 each 10 Litter at Rs 8 each 2 Night scavengers at Rs 6 each 3 Dug out at Rs 6 each 1 Litter at Rs 8 7 Mohitwa at Rs 6 each 1 Murruggi at Rs 10 at Rs 10 45 in the carts 3 Night soil carts		} Most of the sections of Part VI are in force
5	Balasore	The principal roads and streets were swept and cleaned once daily and the sweepings carried in carts to low lands and burlows.	4 Peons 54 Sweepers 8 Bullocks 1 Sanitary Inspector		
6	Bali		2 (one near) 1 Mohitwa Rs 20 at Rs 10 2 Peons at Rs 8 each 5 Cart at Rs 6 each 10 Coolies at Rs 8 each Feed of bullocks	55 15 21 50	} Many of the sections of Part VI are in force
7	Banskhora		15 Sweepers 1 Jemadar		
8	Barambada		3 Carters J. Carman 5 Bullocks	575	

No.	Name of Municipality	Mode of conveyance.	Strength of sweepers, bullock carts, and other	Cost.	Remarks.
9	Barnagore	The street-sweepings and garbage were used in filling up foul tanks and hollows.	8 Sweepers 6 Carts 1 Bullock 12 Coolies and carriers 25 Hotties 3 Sardars and jannadars	Rs. 9,514	Part VI is in force.
10	Barnat	The sweepings were used in filling up foul tanks and hollows.	3 Carts 14 Coolies and carriers 3 Cattle	1,407	Part VI is not in force.
11	Bark	The roads, lanes and drains were swept every day. The sweepings were removed to a place where the rainwater runs to collect them.	3 Carts 8 Bullocks Sweepers at Rs. 4 each per month	321	Part VI is not in force.
12	Barnipore	Garbage street sweepings &c. were used in filling up foul tanks and hollows.	1 Sweepers 1 Cart 1 Bullock	200	Part VI is in force.
13	Barnal	The main roads and streets are daily swept by men on foot and the lanes are swept once a week.	2 Sweepers 3 Carts 2 Drivers 3 Bullocks	1,087	Part VI is in force.
14	Barnurhat	Garbage and street sweepings were used in filling up foul tanks and hollows.	4 Coolies and carriers 1 Mulla 1 Oxman	630	Some of the sections of Part VI are in force.
15	Barnipor	The street sweepings, garbage, &c. were utilized in filling up pits and pools, &c.			Part VI is in force.
16	Barnagore	The street sweepings are daily used in pits within the municipality.	3 Carts 2 Bullies 3 Hotties	218	Part VI is not in force.
17	Barnat	Garbage and street-sweepings were used in filling up pits and the purpose of filling them up. The street-sweepings are used in most of the town to store the house sweepings in their house compound.	3 Duffadars 4 Hotties 3 Cart drivers 2 Road sweepers 1 Latrine sweeper 45 Private privy sweepers 1 Ad and keep of cattle	3,879 300	Part VI is not in force.
18	Barnampore	The garbage and sweepings were utilized in filling up holes and pits.	3 Oxen 11 Jannadars 14 Bullocks 21 Cattle 87 Carters and coolies 10 Sweepers 10 Hotties 3 Drivers	6,073	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Statement of conservancy establishment in men, bullocks, and plants.	Cost.	Remarks.
19	Batash ...	Conservancy carts are sent round the town once and sometimes twice a day to remove the refuse and sweepings which are utilized in filling up the holes and pits within the town.	6 Carts 16 Bullocks 14 Men	Rs. 1,482	Part VI is in force.
20	Mishra ...	Roads are daily cleaned between 5 and 8 A.M., and lanes between 4 and 6 P.M. Street-sweepers are deposited outside the town of Mishra.	1 Cart, at Rs. 2 per m. per m. 4 Sweepers, at Rs. 2 each per m. per m.	3 12	Part VI is not in force.
21	Bhagulpore ...	The house and street-sweepers were utilized in filling up holes and gaps within the town. The slaughter-house garbage was also removed by the Municipality and buried in a municipal night-soil trenching ground, and the slaughter-houses were licensed by municipal authority. Refuse water collected in private tanks in the town was utilized by the municipal authority at the expense of the owners. Those who did not contribute towards the cost of the cart and then maintain their own arrangements for the removal of dirty water. Twenty-two scavenging carts were daily engaged in removing house and street-sweepings, a staff of scavenging was employed for sweeping the mohallas and the main roads.	2 Slaughter-house men, at Rs. 4 each. 20 Cartmen, at Rs. 4 each. 24 Bullocks (cost of feed). 2 Cartmen, at Rs. 5 each. 2 Refuse water cartmen, at Rs. 4 each. 2 Refuse water cartmen, at Rs. 3 each. 2 Sweepers, at Rs. 3 each. 2 Sweepers, at Rs. 3 each. 1 Sweeper, at Rs. 3-4	96 960 1,400 72 91 72 374 180 29	Part VI is in force.
22	Bhadrav ...		1 Amin, Rs. 20 ... 1 Cow (lancy) driver, Rs. 2. 3 Cartmen at Rs. 7 each. 12 Bullocks, at Rs. 8 each. 1 Street sweeper, at Rs. 8. Feed of 3 bullocks, at Rs. 10-8.	5,353	Part VI is in force.
23	Bhadrav ...		1 Conservancy Overseer 1 Amudai 4 Sweepers 1 Bull-keeper		
24	Bhadrav ...		1 Tomater 8 Sweepers 2 Mohitors 1 Domo (ticon) 1 Laiture 2 Carts 2 Bullocks	720 50	Part VI is in force.
25	Bhadrav ...		10 Mohitors 2 Carts 1 Domo 2 Bullocks		

No.	Names of Municipalities.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	Remarks.
26	Bardwan ^a	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unsightly tanks and pits within the town.	2 Overseers 1 Carpenter 1 Constable 4 Peons 40 Sweepers 4 Mules 3 Bull-dogs Feed of 25 bullocks, and purchase of brooms and baskets. Purchase of rubbish carts Cremation charges...	Rs. 220 144 84 204 1,774 240 120 1,200 600 504 Total ... 5,552	Part VI is in force.
27	Buxar	Garbage and street-sweepings are removed daily between morning and 10 A.M.	6 Cows 3 Bullocks 17 Men	600 4	Certain sections of Part VI are in force.
28	Chalchala	Streets and lanes of the town are regularly swept every morning by the Municipal sweepers. The street sweepings, etc., are taken away in carts and deposited at a place not apart some distance from the inhabited part of the town.	The total cost of conservancy	710	Part VI is in force.
29	Chandrakona		3 Sweepers, at Rs. 7 each.	14	
30	Chattri	The street-sweepings and garbage were daily removed and deposited in a place outside the town.	16 Mulemen 4 Carters 1 Peon 4 Cows 6 Bullocks		Part VI is not in force.
31	Chogla	No regular conservancy arrangement, and no separate establishment entertained for the purpose.			Part VI is not in force.

^a In the Bardwan Division, Part VI of the Bengal Municipal Act is in force in the municipalities of Bardhaman, Culcutta, Cuttack, Hooghly, Chhannab, Jahanabad, Manugunga, Sec 1, Hindustan and Midnapore. Most of the sections of the Part are in force in the towns of Barampore and Bardhaman and many of the sections in Barampore, Utiarpah, Balu and Bankura, and some of the sections in Gimal and Barampore.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plough.	Cost.	REMARKS.
33	Chittagong	.....	3 Jemadars, at Rs. 10 each per mensem... 20 Sweepers, male, 1st class, at Rs. 5 each per mensem... 1 Sweeper, male, 2nd class, at Rs. 7 per mensem... 7 Sweepers, male, 3rd class, at Rs. 4 each per mensem... 11 Sweepers, female, at Rs. 5 each per mensem... 3 Sweepers, boys, at Rs. 4 each per mensem... 10 Pairs of hired bullocks, at Rs. 15 each pair... 10 Carts... 2 Lathies...	Rs.	Part VI is in force here.
34	Chanduria	Regular establishment was entertained for conservancy.	1 Sweeper	84	Part VI is in force.
35	Chupra	The town is swept during the cold season from 6 A.M. to 11 A.M. and from 2 P.M. till evening. During the hot season from 5 A.M. to 10 A.M. and from 3 P.M. till evening. The sweepings are for the most part used to fill up cess-pools and pits in the town or sold to private persons.	1 Overlooker, at Rs. 50... 2 Pools, at Rs. 5 each... 30 Carters... 2 Road-sweepers... 55 Sweepers... 20 Nannies... 35 Bullocks—cost of feed... 5 Horses for three months... 2 Sub-overlookers, at Rs. 15 each... 4 Jemadars, at Rs. 6 each...	50 10 80 8 155 70 171 60 30 24	Part VI is in force.
36	Colgong	The garbage and street-sweepings were thrown into holes on the outskirts of the town, and were also sold to some of the rate-payers that require them for manuring purposes.	3 Scavenging carts... 4 Bullocks... 4 Melitres...	180	Part VI is in force.
37	Commillah	Rubbish and general refuse swept and collected from the streets by the sweepers, as well as that deposited by the inhabitants of the Municipality on the sides of the public roads and by-lanes, were carted daily and thrown away into low lands and ditches selected by the municipality.	7 Sweepers, at Rs. 5 each... 5 Nannies, at Rs. 5 each... 1 Jemadars, at Rs. 7... 5 Carts...	.....	Part VI is in force.
38	Oor's Bazar	.....	3 Sweepers	...	Part VI is not in force here.
39	Onna	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	4 Female sweepers, conservancy establishment... 1 From... 2 Moordasarahs...	...	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of conserving establishment in men, cattle, and plant.	Cost.	REMARKS.
30	Outback ...	The work of conservancy is at present carried out by means of wooden carts with a single bullock and cup-melter in charge of each. The main roads, as well as the more frequented lanes, were cleaned daily between the hours of 8 and 10 A.M., and other lanes and by-lanes were cleaned every alternate day between 8 and 6 P.M. The garbage is removed daily to a trenching ground by means of a wooden cart with bullocks, and two melters attached to the slaughter-house, and trenched. The street-sweepings were, during the year, utilized in filling up unwholesome ditches and hollows; cess-pit water and contents of urinals were removed by two iron carts with single bullock and a melter in charge of each, and emptied at places set apart for the deposit of offensive matter. The number of carts for conservancy was up, for slaughter-house one, for carrying dirt two, for removing cess-pit water two, and night-soil six.	1 Inspector ... 3 Janadars ... 50 Conservancy cart melters ... 3 Conservancy station slow-tiers ... 3 Trenchers ... 1 Latrine peon ... 3 Dry-earth carters ... 27 Latrine meltrances and melters ... 6 Night-soil carters ... 2 Slaughter-house melters ... 2 Water cart melters ... Yeed of 37 bullocks and 6 ponies.	Rs. 5,293 1,870	Part VI is in force.
40	Cubwa ...	The streets were daily swept, and the sweepings were taken away in carts and used in filling up unwholesome tanks and pits within the town.	11 Melters ... 2 Oxen ...	263	Part VI is in force.
41	Dacca ...	The main roads and thoroughfares were swept every morning, and the other streets in the afternoon every other day, and as often or weekly, according to their requirements. The sweepings were utilized in filling up cess-pools and the drains called "gors."	22 Sweepers ... 30 Coolies ... 42 Carts ... 43 Bullocks ...	10,298	Part VI is in force.
42	Dainhat ...	.....	1 Peon ... 3 Bullocks ... 8 Sweepers ...	6 0 48	
43	Darjeeling...	In the Darjeeling Municipality street-sweepings and garbage were daily collected in boxes fixed in houses and all about the town and bazar, and were carried away in carts drawn by ponies to the upper stage of the wire tramway, and then conveyed over the wire to a shed down the hill side. The roads, drains, and the bazar were swept up once a day at least, but the most frequented roads twice.	2 Inspectors ... 3 Sub-overseers for 3 months ... 4 Janadars ... 4 Sweepers ... 70 Meltrons ... 10 Grass-cutters ... 12 Cartmen ... 40 Coolies ... 1 Tramway driver ... 80 Latrines ... 8 Urinals ... 9 Carts ... 12 Ponies ... 1 Wire tramway ...	21,517 3,388	Part VI is in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, cattle, and plough.	Cost.	REMARKS.
				Rs.	
44	Dandaagar ...	The roads and drains are cleaned every morning.	11 Sweepers ... 1 Duffadar ... 3 Carts ... 3 Bullocks ...	54 5 9	} Part VI is not in force.
46	Debbhatta ...	No permanent establishment entertained for conservancy. When required, coolies are engaged.	.....	.....
45	Deoghar ...	The garbage and street-sweepings were removed by means of conservancy carts to selected spots outside the town. The conservancy work was carried on by 14 milters and 3 conservancy carts. Besides the fixed establishment, extra milters and appointed to keep the town clean.	Fixed cost of scavenging establishment ... Extra establishment ...	973 235	} Part VI is in force.
				1,108	
47	Dinapore ...	.....	2 Inspectors ... 1 Jemadar ... 8 Sweepers ... 24 Milters ... 6 Cartmen ... 15 Coolies ... 10 Latrines ... 16 Carts ... 17 Bullocks ... 5 Wheelbarrows ...	4,060 1,018	
48	Dinapore Nisamat	.....	.....	.....
49	Doomraon ...	The house refuse and street sweepings are removed by municipal carts daily in the morning from the roads, and in the evening from the lanes to fill up the ditches and pits of the town.	20 Sweepers ... 11 Bullocks ... 10 Carts ...	1,196	Part VI is in force.
50	Durbhunga ...	The residents of the town are required to place their house-sweepings and rubbish early in the morning by the roadside, and the municipal sweepers remove them by 9 A.M. Sweepings are used for filling up holes within the Municipality.	8 Overseers, at Rs. 20 each ... 4 Overseers, at Rs. 10 each ... 1 Carpenter ... 18 Sweepers ... 10 Boys ... Bullocks ... 25 Carts ...	60 40 8 54 37 50	} Part VI is in force.
51	English Bazar ...	The sweepings and rubbish from the streets are removed daily in scavenging carts, and utilized in filling up depressions in different parts of the town. The conservancy establishment consists of 1 duffadar, 22 milters, 5 carts, 8 wheelbarrows, 3 bullocks, and 2 country ponies.	Conservancy establishment.	1,468	
52	Farrukhpore ...	The principal roads were regularly swept every alternate day, and all the other roads at the occasion required.	3 Coolies ... 2 Jullands ... 1 Cart ... 3 Sweepers ... 1 Cart ...	413	Part VI is in force.
53	Ghatial ...	.....	5 Sweepers ... 1 Overseer ...	37 10	Some of the sections of Part VI are extended.

No.	Name of Municipality.	Mode of conservancy.	Strength of conservancy establishment in men, cattle, and plant.	Cost.	Remarks.
84	Gobardanga ...	Extra coolies were engaged from time to time to do the work. Garbage street sweepings, &c., were used in filling up foul tanks and hollows.	1 Muleter	Rs. 454	Part VI is not in force.
85	Gya	The sweepers begin their work daily at 5 A.M. and sweep the roads. The sweepings are used in filling up hollows and excavations. The drains are cleaned every day in the evening.	9 Overseers 10 Ward janadars 10 Ponds 5 Latrine ponies 1 Bullock-shed chowkidar. 150 Horses 25 Latrine muleteranis 25 Latrine muleteranis .. 2 Fild carters 22 Rubbish cartmen 2 Trenchers 27 Bullocks 31 Carts	100 100 50 15 5 450 100 100 8 125 8	Part VI is in force.
86	Hajipore	Street-sweepings and excreta are used in filling up the ditches within the Municipality.	1 Grass-cutting 4 Muleters 4 Bullocks—cost of feed Repairs to carts Cost of a latrine during the same year 1 Muleter for five months Repairs to the conservancy establishment.	60 102 185 40 4 80 72	Part VI is not in force.
				871	
87	Hazariabagh ...	The garbage and street-sweepings were daily removed in carts and deposited in some extensive gravel pits outside the town, and were subsequently sold to the public as manure, the proceeds being credited to the Municipal Fund.	1 European Overseer... 1 Chaprassie 3 Head-cholier 50 Muleteranis, at Rs. 3-8 each 12 Carts 20 Bullocks 1 Cowherd	35 5 4 7 7 5	Sections 224 to 226 and sections 228 to 235 of Part VI are in force.
88	Hershey and Chinsurah.		3 Amins, at Rs. 18 each 12 Cartmen at Rs. 6 ... 24 Bulls fed oil, at Rs. 4 each. 8 Sirdars, at Rs. 7 each 41 Coolies 10 Sweepers	54 72 96 14 240 60	Part VI is in force.
89	Howrah		5 Overseers, 5 ponds, 1 sirdar, 86 cartmen, 120 coolies and 65 barrowmen.	30,151	Part VI is in force.

No.	Name of Municipality.	Mode of conveyance.	Strength of scavenging establishment in men, cattle, and plant.	Cost.	REMARKS.
60	Jaipore ...	The garbage and street-sweepings were daily removed, and ditches and hollows were filled with them.	1 Pann 6 Malters 3 Carts	Rs. 	} Part VI is not in force.
61	Jamalsore in Mysore-nagah.	.....	.....
62	Jamalsore in Monghyr.	The street-sweepings were removed to a place outside the town. Formerly they were burnt, but now they are buried. During the year under report the sum of Rs. 8 was derived from the sale proceeds of manure. The work of street-sweeping was performed by 28 sweepers and 4 carts. The work of the sweeper was supervised by the conservancy inspector assisted by two jamadars and one peon. A dog has been appointed for removing dead animals.	16 Sweepers at Rs. 4 each 12 " do. at Rs. 3 " 1 Horse at Rs. 4 " 6 Bullocks at Rs. 68 each. 1 Bullock at Rs. 6	788 423 48 405 72	} Part VI is in force.
				1,788	
63	Jaunpur ...	The garbage and street-sweepings were thrown into pits outside the town. The work of street-sweeping was performed by eight sweepers, and one duffadar supervises the work.	1 Duffadar, at Rs. 7 a month. 8 Sweepers, at Rs. 3 each. 3 Cartmen at Rs. 3 each.	66 288 72	} Part VI is in force.
				344	
64	Johnabad ...	.....	3 Street-sweepers		Part VI is in force.
65	Jametu ...	The sweepings garbage, &c., are deposited in hollows.	8 Cartmen and coolies... 4 Sweepers 3 Carts 3 Cattle	907	Part VI is in force.
66	Jhalokail ...	The work of scavenging was done by two sweepers. Extra coolies were also employed occasionally for the purpose.	2 Sweepers	340	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment of men, cattle, and plant.	Cost.	REMARKS.
67	Jaynapore...	There were no proper arrangements made as yet for the removal of garbage. Extra coolies were employed for the purpose when needed.	.....	Rs.	Some of the sections of Part VI are in force.
68	Jugdishpore ...	The roads were swept as often as possible. The street sweepings were deposited in ditches at the out-skirts of the town.	1 Chaphrai, at Rs. 5 per mensem. 1 Sweepers, at Rs. 2 each. 1 Bullock ... 1 Cart ... 1 Hand cart ...	3 15	} Part VI is not in force.
69	Jungipore ...	The street sweepings and garbage were used in filling up unwholesome tanks and hollows.	13 Jemadars ... 10 Sweepers ... 10 Mehtars ... 3 Cartmen ... 4 Carts ... 12 Bullocks ... 2 Doms ... 1 Oraniser ...	1,373	
70	Julpore...	The main streets were regularly swept, and the sweepings used in filling up unwholesome pits.	27 Mehtars ... 7 Cartmen ... 11 Sweepers ... 2 Jemadars ... 8 Latrines ... 4 Carts ... 13 Bullocks ...	5,420 686	} Part VI is in force.
71	Kandi ...	The sweepings were used in filling up foul tanks and hollows.	2 Carts ... 3 Coolies and cartmen ... 2 Cattle ... 6 Sweepers ... 2 Mehtars ... 1 Domo ...	659	
72	Kmalapara ...	The street-sweepings were made use of in filling up the caps and depressions, and the garbage was buried deep under ground.	6 Sweepers ... 3 Carts ... 3 Bullocks ...	385	Part VI is in force.
73	Khangal ...	.....	.....	.....
74	Kharai ...	.....	1 Sweepers ...	.....
75	Kholna ...	The sweepings were used in filling up foul tanks and hollows.	1 Cart ... 2 Sweepers ...	492	Part VI is not in force.
76	Kishengunge ...	The conservancy work was carried on by some coolies who were employed to cleanse privies and the streets.	.....	.....
77	Kishoregunge ...	The conservancy work was carried on by some coolies who were employed to remove dirt and filth from public roads, and also to remove dead animals from the neighbourhood of the villages. The street sweepings were utilized in filling up pits, holes, cess-pools, &c.	.....	.....	Part VI is not in force.

No.	Names of Municipalities.	Mode of conservancy.	Strength of scavenging establishment in men, bullocks, and plants.	Cost.	REMARKS.
				Rs.	
76	Kotochandpore ...	The parbaga and street-sweepings were utilized in filling up foul tanks and hollows.	3 Carts ... 2 Bullocks ... 3 Sweepers ...	Not stated	Part VI is not in force.
79	Kotrung ...	.....	.....	80	
80	Krishnagar ...	The sweepings were used to fill up foul tanks and hollows.	11 Carters and coolies ... 4 Carts ... 2 Bullocks ... 14 Cattle ... 13 Sweepers ...	2,330	Part VI is in force.
81	Kursumung ...	.....	1 Inspector ... 5 Sweepers ... 6 Molters ... 6 Latrine and 4 urinals ... 1 Jemadar ...	1,476	Part VI is not in force.
82	Kumarkhali ...	Regular conservancy establishment was employed for the removal of surface-sweepings which were used to fill up foul tanks and hollows.	1 Molter ...	84	Part VI is in force.
83	Kushia ...	.....	.....	.....	There were no regular conservancy arrangements here, nor was Part VI of the Municipal Act in force.
84	Lalbagh ...	The sweepings were used in filling up unwholesome pits.	13 Bullocks ... 19 Carters and coolies ... 23 Sweepers ... 14 Molters ... 6 Dunes ... 9 Sweepers ... 1 Jemadar ... 17 Carts ...	7,348.	Part VI is in force.
85	Lalgunge ...	Street-sweepings which do not consist of offensive matters are used in filling up the ditches, &c., within the Municipality. Offensive matter is thrown out outside the Municipality.	1 Grass cutter ... 8 Molters ... Bullocks—cost of feed ... Repeating conservancy carts ... Purchase of ropes ...	40 144 137 20 2 801	Not stated.
86	Medaripore ...	No regular scavenging establishment was employed; the basar roads only were regularly swept.	.....	.....	Part VI is in force.
87	Madhubani ...	Sweepings, which were not utilized in filling up hollows in the town, were sold to private individuals for manure.	Molters ... Bullocks—feed of ... 3 Carts repairs, &c. ...	108 48 25	Part VI is in force.
88	Meherpore ...	Sweepings and garbage were utilized in filling up foul tanks and hollows.	1 Molter ... 1 Dune ...	0 80	Part VI is not in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of maintaining establishment of men, cattle, and plant.	Cost.	REMARKS.
80	Midnapore...	.....	1 Overseer 1 Assistant Overseer 1 Sanitary Inspector 1 Clerk 10 Channases 2 Bullock-keepers 30 Coolies	Rs.	Part VI is in force.
90	Moheshpore ...	The sweepings were removed to fill up foul tanks and hollows.	3 Carters and coolies ...	Not stated	
91	Monghyr ...	The 15 carts were used for the removal of house-refuse and garbage deposited on roadsides by the inhabitants of the town, as well as for street-sweeping, and 10 barrel carts for the removal of foul water from reservoirs. The street-sweepings were utilized in filling up unwholesome hollows, and the garbage and foul water were removed to pits in the night-soil field set apart for the purpose. Carts are drawn by bullocks and are attended by sweepers. There are 12 carts and 18 barrel carts.	4 Sub-overseers 7 Jemadars 42 Mohitars and domos 11 Reservoir cleaning domos 1 Blacksmith Food of 24 bullocks...	1,300 420 2,016 629 108 1,440	Part VI is in force.
92	Mothari ...	The sweepings were removed once and sometimes twice a day and utilized in filling up holes.	10 Sweepers 8 Bullocks 6 Cart	1,130	
93	Moufarpore ...	The roads, with a few exceptions, were swept daily, but the lanes were swept some once, some twice, and some thrice a week. The sweepings were used in filling up hollows.	10 Keranohi sweepers, at Rs. 2-4 each. 80 Boys, at Rs. 2 each 1 Jemadur at Rs. 5 .. 19 Bullocks - cost of feed Rs. 4-4 each per mensem. 7 Conservancy overseers, at Rs. 12, 10 and 9 each monthly.	62 40 5 81	Part VI is in force.
94	Muktagesha ...	The street-sweepings, garbage, &c., were utilized in filling up pits, holes, cess-pools.	.....	.....
95	Nalhati ...	The sweepings were used in filling up foul tanks and hollows	21 Coolies and carters 3 Overseers	2,734	Part VI is not in force.
96	Nalchitti ...	.....	3 Sweepers	51	Part VI is not in force.
97	Narsingnaga ...	The roads and by-lanes are swept daily between 5 and 7 A.M., and the sweepings utilized in filling up cess-pools and dry ditches by the sides of the roads.	Carters 30 Sweepers 3 Doms 3 Chuvkidars	1,924	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of scavenging establishment in men, mules, and plants.	Cost.	Remarks.
97	Methore		1 Janadar 4 Sweepers 3 Malters 3 Latrines 4 Carts 3 Bullocks	Rs. 1,578 196	Part VI is in force.
98	Nasirabad				
99	Nasirabad				
100	Nasirabad	A regular scavenging system is said to have been lately introduced in certain wards of the municipality. Separate men were also engaged in removing stable and house refuse in those wards.	3 Carts 3 Wheel-barrow		Part VI is in force.
101	Naikhal		4 Malters at Rs. 4 each 3 Sweepers 3 Bullocks 3 Carts		Certain sections of Part VI have been extended to this municipality.
102	North Barrack-pore.	The sweepings were used in filling up foul tanks and hollows.	3 Overseers 3 Carts 3 Bullocks 30 Coolies and carters 3 Hirdars 3 Malters	3,754	Part VI is in force.
103	North Dum-Dum				Part VI is in force.
104	Nuddea	The sweepings were used to fill up unwholesome pits and tanks within the municipality.	3 Carts 3 Cattle	673	Some of the provisions of Part VI are in force.
105	Old Malda	The garbage and street-sweepings were removed by means of baskets and one scavenging cart, and were utilized in filling up unhealthy holes in the municipality. The conservancy work was performed by four sweepers and one cart.	1 Overseer 1 Duffadar on Rs. 4 a month. 3 Sweepers on Rs. 5 each a month. 3 Sweepers on Rs. 4 each a month. Food of a pony	180 72 120 96 48 516	Certain sections of Part VI are in force.
106	Paim	The main streets were swept every morning and the bye-lanes twice a week. The street-sweepings were used in filling up offensive ditches.	1 Inspector 11 Janadars 24 Poms 22 Cart drivers 204 Sweepers	27,512	Part VI is in force.
107	Perozepore		3 Sweepers	276	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Strength of conservancy establishment in men, carts, and ploughs.	Cost.	Remarks.
106	Poono	The sweepings and garbage were carried away in carts to retired parts of the town and were utilised in filling up gaps and low lands. The municipality was divided into six wards, and each ward was provided with eight sweepers for cleaning roads, streets, lanes and by-lanes. Besides these, there was a small reserve establishment of five sweepers. The work was carried on under the supervision of the overseer, who had under him six jamadars for the six wards and a jamadar for the reserve establishment.	1 Overseer 7 Jamadars 1 Peon 20 Sweepers 30 Bullocks 30 Rubbish carts 50 Metallic carts	Rs. 4,500	Part VI is in force.
100	Purna ... ..	.....	2 Jamadars 10 Sweepers 20 Melters 1 Dome 1 Gram-entier 1 Latrine 7 Carts 4 Bullocks	 3,704 518	Part VI is in force.
110	Purulia	The municipality has also hired carts to carry away the street-sweepings and other refuse to places specially set apart at some distance from the inhabited parts of the town. At daybreak the conservancy carts, sweepers go round the town to sweep the streets and to take away the rubbish, the sweepings, and other offensive matter. Their work is superintended by an overseer assisted by a peon.	The whole conservancy establishment.	1,540	Part VI is in force.
111	Purosh	The street-sweepings were removed in carts to selected sites. Streets in the bazar are swept daily. The conservancy work was carried on by road coolies, 10 sweepers and 5 carts maintained for the purpose. The overseer, assisted by the sub-overseer, and a peon, supervise the work.	One-third pay of an overseer, sub-overseer, and road coolies. 10 Sweepers 5 Cartmen Feed of bullocks Purchase of bullock harness and carts. Contingencies One peon	876 600 350 124 93 50 57 1,000	Part VI is in force.
113	Rajpore	The street-sweepings and garbage were used in filling up low tanks and hollows.	10 Coolies and carters 1 Overseer 2 Carts 2 Cattle	1,225	Part VI is in force.
112	Ramjibansore ..	.....	2 Sweepers at Rs. 5 each	10	Some of the sections of Part VI are in force.
114	Rampore Bansah ..	.....	1 Inspector 3 Jamadars 9 Sweepers 20 Melters 7 Cartmen 3 Latrines 3 Domes 7 Carts 5 Bullocks	 4,125 96	Part VI is in force.

No.	Name of Municipality.	Mode of conservancy.	Statement of conservancy establishment in man, cattle, and plant.	Cost.	REMARKS.
115	Ranaghat ...	The sweepings and garbage were utilised in filling up foul tanks and hollows.	1 Overseer ... 4 Sweepers ... 3 Coolies ...	Rs. 1,944	Part VI is not in force.
116	Ranagunge ...	The street-sweepings were removed by a contractor who was paid at the rate of Rs. 45 per month. Two pieces of land were obtained by the municipality for the deposit of sweepings and refuse.	13 Sweepers at Rs. 4 each. 2 Corps bearers at Rs. 4 each.	62 8	Part VI is in force.
117	Ranchi ...	The sweepings were cleared away every day and thrown into pits outside the town.	25 Sweepers ... 12 Carts ...	.....	Part VI is not in force.
118	Ravilgunge ...	The street sweepings are thrown into ditches far from the inhabited parts of the town.	12 Sweepers ... 4 Carters ... 5 Pons ...	1,777	Part VI is in force.
119	Rosemah ...	There were two carts to remove the sweepings of the streets and lanes. They went round morning and evening to collect the sweepings placed by the residents on the roadides, and to take them to the pits fixed for the purpose.	1 Jomadar ... 2 Peons ... 8 Mithiers ... 1 Peal of two bullocks ... 1 Dams ... Hire of bullocks ... Total ...	150 150 150 30 15 15 540	Part VI is not in force.
120	Rangpore ...	.....	1 Inspector ... 12 Sweepers ... 8 Mithiers ... 2 Latrines ... 2 Carts ... 2 Castle ...	1,009 454	Part VI is in force.
121	Sahagunge ...	(Not given).			
122	Santipore ...	The sweepings were used to fill up foul tanks and hollows.	30 Carters and coolies ... 10 Bullocks ... 10 Carts ... 5 Riders ... 5 Sweepers ...	8,000	Part VI is not in force.
123	Sasaram ...	The town is cleaned every day by sweepers who make three rounds a day. The sweepings are removed in carts to two sites outside the town, where they are sold to gaderis, who buy them to burn bricks.	30 Sweepers ... 14 Cartmen ... 14 Bullocks ... 14 Carts ... Cost of three trim carts at Rs. 54.	2,270 0	Part VI is not in force.

IRVIN

No.	Names of Municipalities.	Mode of conveyance.	Strength of conveyances, as well as of bullocks, carts, and plants.	Cost.	Remarks.
124	Bathina ...	Sweepings were disposed of to fill up fuel tanks and hollows.	1 Mohlar ...	Rs. 84	Part VI is not in force.
125	Sorajungu ...	.....	1 Jomadar ... 5 Sweepers ... 2 Mohlars ... 1 Tatrin ... 2 Carts ... 5 Horns ...	2,887 81	Part VI is in force.
126	Soraspore ...	.....	1 Overseer ... Overseer's travelling allowance ... 1 Sub-overseer ... 4 Amins ... 8 Carters ... 1 Carpenter ... 1 Dito ... 1 Blacksmith ... 40 Coolies ... 4 Domes ... 6 Mohlars ... Food and keep of 11 bullocks.	70 15 20 20 24 20 12 13 280 12 20 54	Most of the sections of Part VI are in force.
127	Soven ...	The streets were swept every morning and the garbage and sweepings were utilised in filling up ditches within the municipality.	1 Head sweeper ... 10 Sweepers ... 2 Domes ...	...
128	Sherepore in Hoga ...	.....	1 Jomadar ... 5 Sweepers ... 2 Mohlars ... 1 Dome ... 8 Tatrin ... 1 Inspector ... 1 Cart ... 1 Bullock ... 2 Hand-barrows ...	270 74	Part VI is not in force.
129	Sherepore in Hy-menangh.	The people themselves remove the garbage and street refuse, which are utilised in filling up pits, holes, excavations, &c.	.....	.....	Part VI is not in force.
130	Sitanaghi ...	The street sweepings are deposited outside the municipality. There is no fixed place for the purpose.	2 Mohlars at Rs. 2 each per manum. 2 Carts ...	Not stated.	Part VI is not in force.
131	Sonamukhi ...	The sweepings were removed in carts outside municipal limits, and were either thrown into the fields or used in filling up excavations.	11 Mohlars ... 2 bullocks ... 2 Carts ... 4 Wheel-barrows ...	...
132	Sodry ...	.....	1 Overseer ... 14 Sweepers ... 4 Carts ... 4 Cartmen ... 8 Bullocks ... 1 Jomadar ...	6,100	Part VI is in force.

No.	Names of Municipalities	Mode of conservancy.	Strength of scavenging establishments in men, mules and ponies.	Cost.	Remarks.
133	South Barmah-pore.	The sweepings were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 18 Coolies and carters 3 Overseers	Rs. 2,500	Part VI is not in force.
134	South Dum-Dum.	The sweepings and garbage were used in filling up foul tanks and hollows.	1 Cart 1 Cart 2 Carters and coolies	330	Part VI is in force.
135	South Suburban.	The street-sweepings and garbage were used in filling up foul tanks and hollows.	3 Carts 3 Bullocks 48 Coolies and carters 1 Overseer	3,215	Part VI is not in force.
136	Suburban Municipality.	The street-sweepings, scrapings of roads, and other dry rubbish are collected in open carts and used for filling up such holes and small tanks as are conveniently near and as the owners are willing to have filled. This work is done by a contractor who employs his own establishment.	Contractors are paid annually.	33,000	Part VI is in force, with the exemption of sections 220, 240, 241, 242, 257, 275 and 276.
137	Taki	There were no special arrangements made for the conservancy of the town.	.....		Part VI is not in force.
138	Tanpall	.....	.....
139	Tikari	.....	3 Carts 6 Hand-barrow 16 Sweepers 6 Ponds	1,048	Part VI is not in force.
140	Tumlock	.....	1 Inspector Feed of bullocks 4 Muhlers	8 49 27	
141	Utterpara	.....	3 Carts 3 Sweepers, at Rs. 7 each, deduct on account of absence Rs. 3-10. Feed and keep of 3 bullocks. 3 Cartmen at Rs. 4.	165 108 144	Many of the sections of Part VI are in force.

APPENDIX K.

Statement of Dispensaries maintained by Municipalities in Bengal during the year 1887-88.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1887-88.		Income. #	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
1. Arrah	Arrah	25,336		Rs.	Rs. A. P.	
				.....	2,118 0 0	It possesses Government promissory notes to the value of Rs. 7,500.
2. Baduria	Baduria	980		.....	881 0 0	
3. Baidyabati	Baidyabati ... ..	.....	4,108	.....	722 0 0	
4. Balasore	Two dispensaries	6,545		.....	800 0 0	The Pilgrim Hospital in Balasore possesses endowment from the Outcast Amaschattri Fund.
5. Bali	Bewma's Charitable Dispensary.	.....	.....	.....	628 0 0	The dispensary does not possess any endowments.
6. Bankura	Bankura	4,508		.....	1,979 0 0	Maintained entirely from Municipal Funds.
7. Baraset	1 Dispensary	5,400		.....	925 0 0	The dispensary possesses a Government promissory note of Rs. 1,500.
8. Barh	Barh	253	4,274	.....	1,734 0 0	Maintained wholly by the Municipality.
9. Barripore	Barripore	4,373		.....	781 0 0	
10. Barisal	Barisal	5,585		.....	2,825 0 0	
11. Basirhat	Basirhat	1,811		.....	657 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expenditure.	REMARKS.
		In-door.	Out-door.			
12. Basipore	Basipore	1,366		Rs.	Rs. A. P. 483 0 0	
13. Bearnagar	Bearnagar	1,774		.....	600 0 0	The dispensary possesses Rs. 1,900 invested in Government securities.
14. Behar	Behar	153	6,013	.....	2,250 0 0	Maintained partly by the Municipality and partly by private subscriptions.
15. Berhampore	Berhampore	8,543		.....	5,418 0 0	The dispensary possesses an invested capital of Rs. 45,000, yielding Rs. 1,800 per annum from interest. The private subscriptions amounted to Rs. 678 during the year.
16. Bettiah	Bettiah	305	12,380	.....	.....	No endowments.
17. Bhabuah	Bhabuah	4,394		.....	635 0 0	
18. Bhagulpore	Bhagulpore	5,380		.....	5,341 0 0	
19. Bhiddressur	Bhiddressur ... ..	.....	2,060	.....	705 0 0	
20. Bishnupore	Bishnupore	4,327		.....	908 0 0	Maintained entirely from Municipal Funds. It has a sum of Rs. 327 deposited in the Post-office Savings Bank.
21. Bonga	Bonga	6,371		.....	1,412 0 0	The dispensary has a deposit of Rs. 3,000 in Government securities with the Comptroller-General.
22. Brammunberiah	Brammunberiah	1,004		.....	765 0 0	
23. Burdwan	Burdwan	638	9,700	4,475	4,475 0 0	The dispensary possesses an endowed fund of Rs. 18,000 invested in Government securities, which are held in safe custody by the Comptroller-General.
24. Buxar	Buxar	6,973		.....	1,325 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
25. Chaitanya ...	Chaitanya ...	2,316		Rs.	Rs. 4. 0. 0	Receipts from subscriptions, interest on investment and other sources amounted to Rs. 27-12-3; the Municipality had therefore to pay Rs. 76-6-4 for it.
26. Chanduria ...	Chanduria ...	1,400		.....	487 0 0	
27. Chattri ...	Chattri ...	1,301		.....	680 0 0	No endowment.
28. Chittagong ...	Chittagong Hospital ...	848	7,170	.....	4,451 0 0	
29. Chunderkone ...	Chunderkone ...	6,720		.....	876 0 0	
30. Chupra ...	Chupra ...	18,177		.....	10,004 0 0	The dispensary has an invested capital of Rs. 17,000 allotted to it from the endowment fund of the late Shah Burhwar Lall Bahadur.
31. Colgong ...	Colgong ...	2,708		.....	648 0 0	
32. Comillah ...	Comillah ...	180	9,020	.....	2,216 0 0	
33. Coomerkhally ...	Coomerkhally ...	1,302		.....	338 0 0	
34. Cox's Bazar ...	Cox's Bazar ...	2,211		.....	2,024 0 0	Government subscribes Rs. 60 a month; besides this it has local and municipal subscriptions.
35. Outack ...	Outack ...	12,197		.....	871 0 0	
36. Outwa ...	Outwa ...	2,220		.....	1,212 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1907-08.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
37. Dacca	Mitchell Hospital and the dispensaries attached to it.	21,673		Rs.	Rs. A. P. 17,432 0 0	
38. Darjeeling	Darjeeling	4,969		.....	2,129 0 0	There is also a small-pox hospital belonging to this Municipality.
39. Daudnagar	Daudnagar	1,735		.....	601 0 0	
40. Deoghur	Deoghur	Information not given		.....	1,873 0 0	
41. Dinapore	Dinapore	4,051		.....	2,020 0 0	
42. Durbhunga	Durbhunga	Nil	24,635	.....	1,403 0 0	Baloo Ganga Prasad Sahu has given Rs. 5,000 for the construction of a new building for the dispensary.
43. English Bazar	English Bazar	9,815		.....	1,379 0 0	
44. Furruckpore	Furruckpore	4,195		.....	1,224 0 0	
45. Ghatal	Ghatal	33	2,599	.....	800 0 0	The dispensary receives a monthly contribution of Rs. 10 from the Midnapore District Board.
46. Gya	Gya Pilgrim Hospital	676	8,797	.....	4,645 0 0	Possesses an endowment of Rs. 2,500 made by Raja Rung- bahadur Singh of Tilhar.

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1934-35.		Income.	Expenditure.	Remarks.
		In-door.	Out-door.			
47. Hajepore ...	Hajepore ...	5,948		Rs.	Rs. A. P. 1,174 0 0	No endowments.
48. Hamarbagh ...	Hamarbagh ...	208	5,008	.....	1,840 0 0	The dispensary does not possess any endowments.
49. Howrah ...	Howrah General Hospital.	.....	.....	.....	2,400 0 0	This amount represents the yearly contribution to hospital by the Municipality.
50. Jamalpore in Mysore.	Jamalpore ...	1,087		.....	485 0 0	
51. Jajpur ...	Jajpur ...	4,243		.....	Not given.	
52. Johannabad ...	Johannabad ...	.....	2,525	.....	605 0 0	
53. Jomoro ...	Jomoro ...	1,640		.....	2,320 0 0	
54. Jugdishpur ...	Jugdishpur ...	5,617		.....	1,387 0 0	
55. Julpigoree ...	Julpigoree ...	4,478		.....	1,606 0 0	
56. Junipore ...	Junipore ...	2,607		.....	1,705 0 0	It received subscriptions amounting to Rs' 128, and has a promissory note for Rs. 600. The deposits in the Savings Bank also amount to Rs. 794.
57. Kandi ...	Kandi ...	7,605		.....	8,205 0 0	It has no endowments.
58. Kendraparah ...	Kendraparah ...	2,525		.....	505 0 0	

Table

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1937-38.		Income.	Expenditure.	Remarks.
		In-door.	Out-door.			
59. Khodim ...	Khodim ...	1,097		Rs.	Rs. A. P. 287 0 0	The Hyderabad estate contributes Rs. 12 per annum to the dispensary.
60. Kishoreganj ...	Kishoreganj ...	3,447		.....	1,208 0 0	
61. Kharai ...	Kharai ...	4,516		.....	274 0 0	The dispensary receives a monthly grant of Rs. 10 from the Midnapore District Board.
62. Kotechandpore ...	Kotechandpore ...	1,916		.....	607 0 0	The dispensary is not endowed, but received a donation of Rs. 100 for the purchase of instruments.
63. Krishnagar ...	Krishnagar ...	7,270		.....	2,510 0 0	Four temporary dispensaries were opened during an outbreak of fever, costing Rs. 575.
64. Kurseong ...	Kurseong ...	1,136		.....	825 0 0	A sum of Rs. 115 was raised by the Civil Medical Officer, Kurseong, as subscription from the neighbouring tea-plantations.
65. Kushtia ...	Kushtia ...	1,925		.....	409 0 0	
66. Lalbagh ...	1. City Moorshedabad Hospital. 2. Jangung Hospital	17,067		.....	4,466 0 0	It has a fund of Rs. 4,500 invested in Government securities.
67. Madhubani ...	Madhubani ...	215	15,198	.....	2,627 0 0	The dispensary has invested Rs. 2,000 in Government promissory notes.
68. Meherpore ...	Meherpore ...	2,186		.....	491 0 0	
69. Midnapore ...	Pierce Charitable Dispensary.	446	5,800	.....	4,378 0 0	The dispensary possesses the following endowments and properties— (a) Two estates named Nazargunge and Kanchalgunge, yielding a revenue of Rs. 2,981 and Rs. 211 per annum respectively. (b) Four per cent. Government securities for Rs. 6,800. (c) Three and a half per cent. Government securities for Rs. 2,500. (d) Five per cent. Calcutta Municipal Debentures for Rs. 1,000. (e) Rs. 278-7 in the Post-Office Savings Bank at 2½ per cent. per annum.
70. Monghyr ...	Monghyr ...	12,464		.....	7,427 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1907-08.		Income.	Expenditure.	Remarks.
		In-door.	Out-door.			
71. Motihari	Motihari	126	13,606	Rs.	Rs. & P. 1,837 0 0	No endowments.
72. Mosufferpore	Mosufferpore		10,447	.....	2,720 0 0	Has an endowment of Rs. 31,000 invested in Government securities held by the Comptroller-General, Bengal.
73. Nadaripore	Nadaripore		5,394	.....	646 0 0	
74. Nathatty	Two dispensaries ...		7,000	.....	1,600 0 0	
75. Naraingunge	Naraingunge		4,106	.....	1,035 0	
76. Nattore	Nattore		5,668	.....	1,176 0 0	The dispensary possesses an endowment of Rs. 1,00,000 granted by the late Rajah Prasanna Nath Ray of Disputia for the maintenance of this dispensary, the English school at Disputia, and the Rampore Basudeb Dispensary.
77. Nasirabad	Nasirabad		5,161	.....	4,789 0 0	The District Board have agreed to contribute Rs. 600 annually from the District Funds in aid of the dispensary.
78. Noakhally	Noakhally	77	2,903	.....	1,142 0 0	In addition to this, Rs. 122 has been expended for the thorough repair of the dispensary building. The dispensary has no endowments.
79. North Barrackpore	1 Dispensary		1,746	.....	646 0 0	
80. North Dum-Dum	1 Dispensary		867	.....	376 0 0	
81. Old Maldah	Old Maldah		5,330	.....	860 0 0	
82. Patna	Two dispensaries ...	1,121	16,329	.....	12,796 0 0	Possess endowment in the shape of promissory notes for Rs. 25,000 bearing interest at 4 per cent.
83. Purnepore	Purnepore		3,093	.....	304 0 0	

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1917-18.		Income.	Expendi- ture.	REMARKS.
		In-door.	Out-door.			
84. Pooree	Pooree	8,866		Rs.	Rs. A. P. 8,600 0 0	
85. Purna	Purna	8,665		.....	1,339 0 0	
86. Puralia	Puralia	819	7,289	.....	1,731 0 0	The dispensary, which is maintained by the Municipality, received Rs. 449-4 from private subscription, &c.
87. Purneah	Purneah	8,065		.....	1,018 0	
88. Rajpore	Barinavi	0,691		.....	760 0 0	The dispensary possesses no endowments.
89. Ramjibunpore ...	Ramjibunpore ...	8,074		.....	876 0 0	
90. Rampore Benaulah ...	Rampore Benaulah ...	7,339		.....	3,374 0 0	The dispensary receives one-third share of the proceeds of the endowment Fund of Rs. 1,80,000 granted by the late Maharaj Prasanna Nath Ray of Digaputi for the maintenance of this dispensary, the English school at Digaputi, and the Nattore Dispensary.
91. Ranaghat	Ranaghat	2,003		.....	535 0 0	The dispensary possesses no endowments.
92. Raneegunge	Raneegunge	254	8,254	.....	1,404 0 0	
93. Ranchi	Ranchi	4,316		.....	1,189 0 0	
94. Revilgunge	Revilgunge ... ..	.....	4,419	.....	1,469 0 0	No endowments.
95. Roerah	Roerah	14	4,640	.....	837 0 0	The Maharaja of Durbhanga paid a monthly subscription of Rs. 30 for the maintenance of the dispensary.
96. Rangpore	1. Dhah Dispensary... 2. Mahagunge Dispensary.	881		.....	2,903 0 0	The Dhah Dispensary has Government securities of the nominal value of Rs. 16,500.

Annex

Name of Municipality.	Name of Dispensary.	NUMBER OF PATIENTS IN 1927-28.		Income.	Expendi- ture.	Remarks.
		In-door.	Out-door.			
97. Sahabganje ...	Sahabganje ...	.....	.....	Rs.	Rs. A. P.	No report received.
98. Santipore ...	Santipore ...	.....	1,820	.....	848 0 0	The dispensary possesses no endowments.
99. Sasaram ...	Sasaram ...	.....	6,539	.....	2,239 0 0	Rs. 100 is contributed monthly by the Sasaram endowment towards the maintenance of the dispensary.
100. Satkhira ...	Satkhira ...	.....	1,825	.....	928 0 0	
101. Serajganje ...	Serajganje ...	.....	7,461	.....	2,584 0 0	The dispensary has a monthly subscription of Rs. 70 paid by the local community.
102. Serampore ...	{ Serampore Hospital ... Kishore Dispensary ... }	.....	6,398	.....	1,304 0 0	The dispensary building was put in thorough repair by some donations obtained formally through Mr. Mariman.
103. Sewan ...	Sewan ...	.....	.....	.....	.....	No details given.
104. Sherepore Bagra.	In Sherepore ...	.....	1,309	.....	600 0 0	Has a sum of Rs. 1,478 deposited in the Postal Savings Bank.
105. Sherepore in My-mensing.	Sherepore ...	.....	2,306	.....	417 0 0	
106. Sitamarhi ...	Sitamarhi ...	200	10,416	.....	1,540 0 0	The dispensary possesses an endowment of Rs. 2,000 made by the Raja Raghun Nundun Singh of Surendh.
107. Soory ...	Soory ...	88	9,175	.....	1,882 0 0	Raja Ram Ranjan Chuckerborty of Hetaupore made a donation of Rs. 1,000 to the dispensary.
108. South Barrack-pore.	1 Dispensary ...	1,716	.....	.....	851 0 0	

Annex

Name of Municipality	Name of Dispensary	NUMBER OF PATIENTS IN 1927-28.		Income	Expenditure	REMARKS
		In-door	Out-door			
109. South Main-Dum	1. Dispensary	2,468		Rs.	Rs. A. P. 714 0 0	
110. South Suburban	Bariash	7,110		.....	1,266 0 0	The dispensary possesses no endowments.
111. Suburban	1. North Suburban Hospital.	270	5,000	5,270	4,769 0 0	The Municipality contributes Rs. 1,500 per annum towards the support of the hospital. It has a capital of Rs. 17,500 invested in Government securities.
	2. Shumbhoo Nath Pandit's Dispensary.	.....	27,154	2,183	2,120 0 0	The Municipality contributed Rs. 2,128 for the support of the dispensary.
	3. Antoon Aposar's Dispensary.	25,307		.....	.....	It received an annual grant of Rs. 300 from the Suburban Municipality.
112. Takoo	Takoo	.....	.....	.....	" "	There is no Municipal Charitable Dispensary. The Municipality contributed Rs. 205 to the local dispensary.
113. Tumlook	Tumlook	55	5,911	.....	1,268 0 0	
114. Utterparah	Utterparah	295	3,144	.....	.....	The dispensary enjoys an annual income of Rs. 1,000 from an endowment made by the late Baboo Jyotikarn Mookerjee and Raj Kishan Mookerjee. The Manager of the Ball Paper Mills subscribes Rs. 10 a month. The pay of the Assistant Surgeon in charge of the dispensary is met by Government.

1887 **APPENDIX L.**

Statement showing the number of schools in each Municipality, the average attendance at each of them, and the Municipal contribution paid during the year 1887-88.

Num-ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
1	Arrah	60	3,538	Rs.	In Shahabad and Chhampuram no action was taken by the Municipal bodies in the matter of the establishment of scholarships for the female medical students for want of funds.
2	Amensole ... ..	.....	.....	.....
3	Badooria	15	629	824	2 Higher class English, 1 middle English, and girls, and rest vernacular schools.
4	Baidabati	6	82	744	1 English, 2 vernacular, and 1 girls' schools.
5	Balesore	23	1,344	474	1 Government higher English, 1 sanctor training normal, 2 middle English, 2 middle vernacular, 1 upper primary, 2 girls', 12 mission girls', 22 lower primary schools.
6	Bali	7	123	1,009	2 English, 4 vernacular, and 1 girls' schools.
7	Bankura	34	6186	130	4 English, 25 vernacular, and 5 girls' schools.
8	Bansbaria	6	.....	.....	4 Vernacular and 2 English schools.
9	Baranagar	13	898	1,400	
10	Barasat	7	289	568	2 Girls', 1 higher class English, and 3 vernacular schools and 1 pathshala.
11	Barr	2	(a) 106	242	(a) Number on the roll on the 31st March 1888.
12	Barrigore	4	220	540	3 for boys and 1 for girls; 2 only receive aid.
13	Burial	5	913	120	

LXXI

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
16	Banshihat	7	860	Rs. 1,483	1 Middle English and the rest vernacular schools.
15	Basitpore	6	184	48	
16	Birnagar	2	94	230	1 Middle class school and 1 pathshala.
17	Bihar	2	228	1,020	
18	Berhampore	10	505	865	Here is one technical school.
19	Betiah	9	410	460	
20	Bhaboah	10	196	300	
21	Bhagulpore	148	3,183	540	
22	Bhuddesur	6	105	720	1 English and 5 vernacular schools.
23	Bishanpore	54	3286	686	2 English, 50 vernacular, and 6 girls' schools.
24	Bogra	9	406	401	
25	Brahmanbariah	6	314	376	

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid. Rs.	REMARKS.
26	Burdwan	7	903	1,346	5 English, 3 vernacular, and 3 girls' schools.
27	Buxar	30	702	225	
28	Chytawan	9	57	60	1 Zillah school, 2 Mission schools, 1 upper primary girls', 1 lower primary Bengali, 1 lower primary Hindi night schools, and 3 Maktaba.
29	Chanduria	2	80	48	1 Middle English and 1 upper primary school.
30	Chitra	1	633	380	1 Middle school.
31	Chittanong	12	1,545	.....	One of the Municipal school is supported by the Municipality here. It also contributes Rs. 12 and Rs. 6 towards the support of a Hindu girls' school and a Sanskrit tol.
32	Chopda	2	59	36	1 middle school, 1 upper primary school.
33	Chunderkone	15	227	60	2 English, 12 vernacular, and 3 girls' schools.
34	Chupra	75	2,301	1,123	Chupra and Revilgunge Municipalities are prepared to contribute something towards the establishment of scholarships for female medical students at the Temple Medical School at Bankipore.
35	Golpoong	5	116	240	
36	Comillah	6	.....	.....	The Municipality does not contribute anything towards education.

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
37	Cox's Bazar	8	144	800	
38	Culina	17	1876	380	3 English, 12 vernacular, and 3 girls' schools.
39	Cuttack	13	130	1,721	4 girls' and 5 upper primary schools, and 4 madrasah.
40	Cutwa	5	91	720	1 English, 3 vernacular, and 1 girls' schools.
41	Dacca	229	Not stated	720	
42	Dainhat	3	1036	404	1 English and 2 vernacular schools.
43	Darjeeling	12	584	600	
44	Dandougar	7	192	.....
45	Debbatia	3	161	298	3 Middle vernacular schools.
46	Deoghur	3	133	220	
47	Dinagopore Nisamut... ..	.....	.....	.....
48	Dinagopore	5	879	560	

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
49	Dumson	35	823	160	
50	Durbunga	4	624	1,376(a)	(a) For patahalas in the Municipality.
51	English Bazar ...	3	815	1,300	
52	Furzedpore	5	444	96	
53	Ghatal	18	107	1,020	1 English, 16 vernacular, and 1 girl's schools.
54	Goverdanga	10	338	443	2 for boys, 2 for girls, and 6 patahalas.
55	Gya	3	483	474	
56	Hajepore ... ..	.....	.....	120	
57	Hazarebagh	6	84	424	1 Killa school, 1 model school, 1 girl's school, 1 infant school, and 3 primary schools. Municipality maintains only the model school.
58	Hogbly and Chitmanrah.	10	415'4	800	3 English, 3 vernacular, and 3 girl's schools.
59	Kowrah	20	675	1,925	10 English, 16 vernacular, and 6 girl's schools.
60	Jamshirore in Mysaming.	5	246	310	
61	Jamshirore in Monghyr	9	513	.....

Number.	NAME OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
62	Jamui	10	235	.....
63	Jajpore	3	847	600	1 Higher class English and 1 girl's school. The grant to the Higher English school has been reduced to Rs. 25.
64	Jehanabad	2	.....	35	1 Vernacular and 1 English schools.
65	Jessore	6	328	250	1 Middle English, 1 girl's 1 salla school, and 3 pathshala. The Municipal Board intends to pay a stipend of Rs. 5 per month to the Jessore girl who will study midwifery in the Calcutta Medical College.
66	Jhalokati	1	51	960	
67	Joy nagar	18	375	420	3 for boys and 3 for girls, and the rest pathshala. Only boys' schools receive grants.
68	Jugdishpore	8	208	.....
69	Julpigore	4	220	.....
70	Juangipore	9	408	1,212	
71	Kandi	16	305	776	
72	Kendraparah	60	264	640	The Municipality paid Rs. 500 during the year for the construction of a girl's school. 1 Higher class English, 1 girl's, 1 upper primary and 63 lower primary school and 2 madrasah.
73	Kharool ... ..	.....	.....	.....
74	Khirpai	2	367	25	1 English and 1 girl's schools.

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal exp. Rs.	REMARKS.
75	Kholna	8	883	180	1 M.H.S. 1 girl's, 1 middle English, 1 night and 4 primary schools.
76	Kissegunge ... ..	.....	.....	.....
77	Kishoregunge	17	711	690	
78	Kotechandpore	4	123	308	1 Middle English, 1 girl's school, and 3 patahalas. A Jubilee medal of Rs. 10 was awarded.
79	Kotrung	3	46	300	1 Vernacular and 1 English school.
80	Krishnagar	24	3,060	.....	1 College, 2 normal, 1 high English, 1 middle-English, 2 middle vernacular, 5 day and 3 night schools, and 9 girls' schools.
81	Kumarkhali	5	683	490	1 High English, 1 middle vernacular, 2 girls' schools, and 1 patahala.
82	Kurnoong	3	123	600	
83	Kushtea	4	233	370	1 High English, 2 girls', and 1 vernacular schools.
84	Lalbagh	36	792	1,914	There is one technical school here.
85	Lalgunge ... ..	.....	.....	164	
86	Madaripore	12	585	595	
87	Madhubani	4	159	930	
88	Maherpore	4	168	300	1 High English, 1 girl's school, and 3 patahalas.
89	Midnapore	60	670	925	4 English, 38 vernacular, and 13 girls' schools.

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
80	Moheshpore	2	110	.....	1 Higher school and 1 girl's school.
81	Monghyr	66	1,031	1,883	
82	Motihari	9	508	372	
83	Mozafferpore	47	1,590	614	
84	Muktagesha	1	100'34	000	
85	Nailati	27	863	635	10 boys, and 4 girls', 1 Higher English and rest vernac- ular schools.
86	Nalchitti	1	30	302	
87	Narainpunge	3	295	1,771	
88	Natore	8	308	3,017	
89	Nasirabad	5	897'7	708	
100	Netrokonah	4	191	140	
101	Noakhali	5	975	80	
102	North Barrackpore ...	(a) 28	854	1,108	(a) Of these 3 for girls.

Number.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
				Rs.	
108	North Dum-Dum ...	2	181	694	One high school and the other middle class school.
104	Nuddea ...	20	720	122	1 High English, 3 vernacular, 2 girls' schools, 1 pathshala, and 18 Sanskrit tols.
105	Old Maldah ...	4	108	324	
106	Patna ...	201	4,083	1,061	Including pathshalas.
107	Porosopore ...	17	303	300	
108	Podree ...	25	.....	564	The Municipality paid a sum of Rs. 219 towards the construction of a house for a female school. Rs. 300 were contributed to the Government English school for the payment of the salary of a teacher for the physical education of the boys: 1 highest class English, 1 middle, 3 upper primary, 40 lower primary, 1 normal, 2 girls', and 1 Sanskrit schools.
109	Palua ...	8	483	300	
110	Purulia ...	5	85	479	1 girls school, 1 middle vernacular, 1 Madrasa, 1 girl's and 1 lower primary schools.
111	Purneah ...	7	222	60	
112	Rajpore ...	(a) 0	513	384	(a) Of these 1 for girls and 1 night school.
113	Ramjibunpore ...	.....	.....	870	
114	Rampore Bawaloh ...	15	844	302	
115	Ranaghat ...	3	460	208	1 Anglo-vernacular school, 1 girl's school, 1 Sanskrit school. The Municipality has made a provision of Rs. 10 per person for the medical education of a female student.

Number.	NAME OF MUNICIPALITY.	Number of schools.	Average daily attendance.	Annual Municipal aid.	REMARKS.
116	Ranagunge	5	749	480	2 English, 2 vernacular, and 1 girl's school.
117	Ranchi	10	1,100	130	1 Bible school, 1 Bengali boys' upper primary, 1 normal, 1 Hindi upper primary, 3 Hindi lower primary, 1 German Mission boys upper primary, 1 Anglican Mission middle English, 1 middle vernacular, 1 Bengali girls' lower primary, 1 German Mission middle English, 1 German Mission girls' boarding, 1 Anglican mission girls', 1 Roman Catholic Mission, and Industrial schools.
118	Raptigunge	6	145	1,104	
119	Roserah	8	78	791	
120	Rungpore	11	884	225	
121	Sahabgunge ... ..	.....	.....	...
122	Santipore	22	.....	8,278	1 Middle English, 2 middle vernacular, and 1 high English school, and 18 patahalas.
123	Sasorum	25	885	1,200	
124	Saikhia	7	175	150	1 High English, 4 upper primary, and 2 lower primary schools.
125	Satigunge	15	475	685	
126	Serampore	10	807	2,016	4 English, 8 vernacular, 4 girls' schools.
127	Sewan	2	.....	235	
128	Sherpore to Boga ...	2	118	701	

Num- ber.	NAMES OF MUNICIPALITIES.	Number of schools.	Average daily attendance.	Annual Municipal est.	REMARKS.
129	Sherepore in Mysore- sing.	6	1627	Rs. 600	
130	Shimamshi	1	111	51	
131	Somamukhi	10	675	1,505	1 English and 10 vernacular schools.
132	Sorree ... ..	.....	.....	.....
133	South Barrackpore ...	16	935	1,700	3 Higher class English, 2 middle vernacular, 5 upper primary, and 3 lower primary schools.
134	South Dum-Dum ...	6	111	503	3 Schools and 4 pathshala. The Municipality has resolved that a scholarship of Rs. 6 per mensem tenable for one year be instituted for the purpose of training a midwife who would practice within the Municipality.
135	South Suburban ...	30	.....	666	3 Higher class English, 3 girls' and rest vernacular schools.
136	Suburbs of Calcutta ...	60	.....	6,000	6 Girls' and 30 boys' schools and 23 pathshala.
137	Taki	6	696	321	1 Higher class English, and 1 girls' school and 4 pathshala.
138	Tangali	11	Not stated.	Not stated	
139	Tokari	3	100 (a)	.....	(a) Tikari English school only.
140	Tumbruk	37	1157	687	3 English, 14 vernacular and 1 girls' schools.
141	Uttarparah	7	261	14	3 English, 3 vernacular and 1 girls' schools.

APPENDIX M.

Statement of Special Loans to Municipalities and other Public bodies in Bengal during the year 1887-88.

Corporations receiving loan.	Amount of loan sanctioned.	and	Date of orders authorising loan.	Balance of last year.	Amount advanced during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest repaid to revenue.	Rs. A. P.
<i>Loans to Presidency Corporations, including Port Trust.</i>										
Calcutta Municipality ...	Rs. A. P. 75,31,199 10 3	44	Government of India, Financial Department No. 131, dated 17th April 1876.	66,35,364 11 6	.....	65,05,364 11 6	1,85,883 1 2	64,09,481 10 4	2,73,400 10 10	.....
Calcutta Port Fund (fixed).	17,65,000 0 0	41	Government of India, Financial Department No. 1882, dated 17th July 1871.	17,65,000 0 0	.....	17,65,000 0 0	.....	17,65,000 0 0	79,436 0 0	.....
Calcutta Port Trust ...	53,40,340 3 0	41	Act IV (B.C.) of 1869 ...	46,43,316 7 6	.....	46,43,316 7 6	1,18,603 7 10	44,24,713 16 8	2,07,631 12 2	.....
Hoochly Bridge Commissioners.	22,00,000 0 0	41	Act IX (B.C.) of 1871 ...	5,30,000 0 0	.....	5,30,000 0 0	5,30,000 0 0	.....	1,783 2 8	.....
Port Commissioners for Kidderpore Dock.	70,00,000 0 0	(a) 4	Government of India, Financial Department No. 4453, dated 4th December 1866. No. 3131, dated 9th April 1868, and No. 1000, dated 7th August 1868.	66,04,608 8 8	30,02,245 3 10	86,06,851 12 1	.....	86,06,851 12 1	9,99,083 15 0	.....
<i>Loans to Municipalities.</i>										
Darfeling ...	40,000 0 0	41	Government of India, Financial Department No. 984, dated 17th February 1877.	30,653 16 11	.....	30,653 15 11	1,093 9 7	29,560 6 4	1,360 9 5	.....
<i>Loans to District and other Local Fund Committees.</i>										
Mrs. Muhammad Hossain's Trust.	934 0 0	61	Government of India, Financial Department No. 1031, dated 12th May 1873.	508 7 6	.....	508 7 6	.....	508 7 6	.....(b)	.....
				1,91,69,466 2 8	30,02,245 3 10	2,21,71,711 6 6	5,36,080 3 7	2,15,35,631 8 11	9,68,814 8 1	.....

(a) At 4 per cent. after adding to principal discount of Rs. 34 per cent. on advance made in 1866-67 and at Rs. 3-3-3 per cent. on advance made in 1866-67.
(b) Rupees 202-7-6 on account of principal, and Rs. 40-12-9 on account of interest, were realized on 12th May 1873.

APPENDIX N.

Statement of Loans raised by Municipalities and other Public Bodies outside Government account for 1887-88.

CORPORATION RENEWING LOAN.	Date of order authorising loan.	Amount of loan sanctioned.	Rate of interest.	Balance of last year.	Amount of loan raised during the year.	Total.	Amount repaid.	Balance of loan at close of the year.	Amount of interest due.	Amount of interest paid.	Balance of fund close of year.
		Rs.	Per cent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. & p.	Rs. & p.	Rs.
<i>Calcutta Municipality.</i>											
Loans with 2 per cent. Reserve Fund ...	17th May 1888 ... 16th February 1889 ...	54,99,800 15,00,000	2 } 2 }	26,42,000	.....	55,42,000	6,50,500	22,16,300			
Loans with 1 per cent. Reserve Fund ...	11th July 1883 ... 30th June 1884 ... 17th June 1885 ... 25th April 1886 ... 25th August 1887 ...	14,00,000 15,00,000 20,00,000 20,00,000 15,54,500	4 } 4 } 2 } 2 } 2 }	70,00,000	15,00,000	50,00,000	.....	50,00,000	5,50,000 14 (A)	5,50,000 14 8	(a) 11,52,500 (b) 10 (c) 26,96
Port Commissioners of Calcutta ...	25th July 1881, 19th February 1883 and 6th January 1886 ...	20,00,000 20,00,000	4 } 2 }	20,00,000	.....	20,00,000	.....	20,00,000	1,25,000 0 0 1,00,000 0 0	1,25,000 0 0 1,00,000 0 0	(d) 4,18,000 (e) 17,500
Derjooling Municipality ...	26th May 1879, 17th June 1883 and 23rd December 1884 ...	60,000	6	20,000	.....	20,000	3,500	25,500	2,500 0 0	2,500 0 0	.....
Burdwan "	26th February 1883 and 11th February 1885 ...	1,50,000	5	1,54,000	.....	1,54,000	15,500	1,04,000	(A) 5,510 0 1	5,500 0 1	.....
Howrah "	11th February 1883 and 25th July 1884 ...	20,000	6	20,000	.....	20,000	.....	20,000	3,000 0 0	2,500 0 0	.....
		2,27,14,100	.....	1,06,65,700	15,50,000	1,51,05,700	8,67,500	1,75,50,500	5,30,161 14 4	5,20,411 14 4	8,57,542

- (a) Investments belonging to one per cent. Sinking Fund.
 (b) Cash balance of one per cent. sinking held by the Bank on account of the Trustees.
 (c) Ditto ditto ditto Corporation.
 (d) Investments belonging to Port Trust Loan Sinking Funds.
 (e) Cash balance of Port Trust Loan Sinking Funds.
 (A) Represents net amount after deduction of income-tax.

APPENDIX O.

No. M_{11}^4 , dated Calcutta, the 3rd December 1886.

From—H. J. S. Corrow, Esq., Offg. Secretary to the Government of Bengal,
Municipal Department,

To—All Commissioners.

By Government circular No. 7T—M, dated 28th May 1886, the duty of registering births and deaths, and the work of keeping up registers of vaccine operations under the Compulsory Vaccination Act, were transferred from the police to the municipal authorities, with effect from the 1st July 1886. It was observed that, although this transfer might perhaps throw some additional expense on municipalities, the cost need not necessarily prove great where Ward Committees were efficiently organized with a Chairman or other recognised executive head. It was pointed out that in many mofussil towns there were headmen of mohallas recognised by general consent, though not formally elected, and that in some cases it had been found practicable, advantageous, and economical to enlist their services as registrars of births and deaths. The Lieutenant-Governor thought that this experiment might succeed in other places also, and it was suggested that the employment of indigenous agency should be extended to municipalities generally.

2. The Lieutenant-Governor now regrets to find, from the annual report of the Sanitary Commissioner for 1887, that in many municipalities this duty of registration is very imperfectly performed. The following statement shows the result furnished in 1887, and for purposes of comparison the ratio of deaths during the mean of the previous five years is also given. It is not possible to institute any comparison in regard to the number of births, as it was only during 1886 that the registration of births was revived in most municipalities:—

NAME OF MUNICIPALITY.				Ratio of births per 1,000 for 1887.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Burdwan	...	...	...	13.4	21.3	40.1
Bankoora	...	...	...	18.1	12.5	27.6
Pishenporo	...	...	...	22.3	12.9	30.3
Sooree	...	...	...	.....	5.4	31.2
Midnapore	...	...	...	15.3	19.4	26.5
Hooghly	...	...	...	20.5	26.9	30.5
Jehanabad	...	...	...	6	5.0	17.5
Serampore	...	...	...	27.4	39.1	37.8
Ooterpara	...	...	...	19.9	18.3	26.3
Howrah	...	...	...	19.8	17.5	26.7
Bally	...	...	...	14.5	17.9	21.3
Suburbs of Calcutta	...	...	...	19.1	42.1	43.8
South Suburban	...	...	...	11.4	14.1	17.0
Baranagore	...	...	...	16.2	25.6	27.1
Naihatty	...	...	...	13.6	16.9	30.6
Krishnaghur	...	...	...	18.6	21.7	34.7
Banaghat	...	...	...	5.7	6.3	21.0
Santipore	...	...	...	10.4	12.3	20.9
Nobadip	...	...	...	7.2	12.4	25.3
Jessore	...	...	...	8.5	13.3	30.8
Berhampore	...	...	...	.....	23.1	20.7
City Moorsshedad	...	...	...	.....	42.6	38.8
Khulna	...	...	...	.....	14.0	30.4
Dinapore	...	...	...	.....	20.0	20.1
Beaulah	...	...	...	30.8	40.5	31.0
Rungpore	...	...	...	9.2	29.0	31.9
Bogra	...	...	...	4.0	11.9	30.4
Pubna	...	...	...	43.2	32.4	19.3
Serajungge	...	...	...	12.9	31.5	33.9
Darjeeling	...	...	...	9.1	14.5	18.3
Julpigoree	...	...	...	.....	18.6	30.4
Dacca	...	...	...	12.2	15.7	28.0
Naraingunge	...	...	...	27.3	26.5	24.5
Furzedpore	...	...	...	15.1	11.7	31.2
Burrial	...	...	...	2.6	19.3	21.3
Jamalpore	...	...	...	25.3	21.5	27.2
Chittagong	...	...	...	19.2	14.1	24.5
Sudharam	...	...	...	4.6	3.9	14.6
Commillah	...	...	...	35.6	30.1	22.6
Patna	...	...	...	19.4	23.5	28.2
Behar	...	...	...	27.6	14.5	24.1
Dinapore	...	...	...	.....	9.1	12.4

NAME OF MUNICIPALITY.	Ratio of births per 1,000 for 1887.	Ratio of deaths per 1,000 for 1887.	Mean of death ratio during previous five years.
Barh	18.8	17.4	26.8
Gya	28.7	47.1	50.2
Arrah	23.0	21.1	17.3
Doomraon ... ..	.....	35.6	31.8
Buxar ... ..	.....	20.1	20.4
Mozufferpore	8.2	10.8	26.2
Hajipore	10.7	14.7	19.8
Durhhunga	38.4	28.7	27.6
Chupra	7.1	8.5	21.2
Bettiah	34.5	39.4	25.8
Monghyr	31.4	25.1	25.9
Bhagulpore	28.7	30.4	42.2
Purneah	14.5	30.0	35.5
English Bazar	9.6	9.8	20.9
Deoghur ... ..	.....	16.6	15.6
Cuttack	18.1	16.3	17.8
Poorce	45.8	51.1	58.0
Balasore ... ..	.....	24.3	28.9
Hazariabagh	35.5	30.2	23.4
Ranchi	9.0	11.9	17.2
Chyebassa	17.3	26.6	26.3
Purulia	15.9	19.8	24.8

3. A cursory examination of this statement will show that in almost all towns there has been a palpable deficiency in the accuracy of registration. The birth statistics are, as might be expected, much worse than the statistics of deaths; but it is easy to see that in very few places has any real attempt been made to record them. The comparative success attained in such municipalities as Pubna (43.2), Commillah (35.6), Hazariabagh (35.5), Bettiah (34.5) and Durhhunga (33.4) show what might be done elsewhere; but even in these places there can be little doubt that the registration is under-effected. The result in some municipalities, such as Jehanabad (6), Burisal (2.6), Bogra (4.0), Ranaghat (5.7), Chupra (7.1), Mozufferpore (8.2), Jessore (8.5), Ranchi (9.0), Darjeeling (9.1), Kungpore (9.2), and English Bazar in Malda (9.6), is a mere travesty of registration. The result could hardly be worse than it is in such large municipalities as the South Suburban (11.4), Dacca (12.2), and Burdwan (13.4). The mortuary statistics as a whole are, if possible, even more unsatisfactory, not only because it is more important for sanitary purposes that they should be accurately maintained, but because they show in nearly all cases a deplorable falling off from the standard of the previous five years, when registration was in the hands of the police. Out of 64 municipalities enumerated in the above statement, there has been a deterioration of registration in no less than 51 cases. It is not to be supposed that in former times the registration was effected with real accuracy; but it showed a general tendency towards improvement, and in some cases probably represented a very near approximation to the truth. The municipalities in which the falling off is most conspicuous are Sooree (from 31.2 to 5.4), Furreedpore (from 31.2 to 11.7), Ranaghat (from 21.0 to 6.3), Jehanabad (from 17.5 to 5.0), Jessore (from 30.8 to 13.8), Chupra (from 21.2 to 8.5), Khulna (from 30.4 to 14.0), Mozufferpore (from 26.2 to 10.8) and English Bazar (from 20.9 to 9.8). In all these cases it is evident that the work of registration has been entirely neglected by the Municipal Commissioners. In a few municipalities, such as City Moorshedabad, Serampore, Beaulah, Pubna, Commillah, Gya, Doomraon, Bettiah and Poorce, the work is still fairly and creditably done, and it is observed that in these towns also the registration of births is generally attended to. But taken as a whole, the figures entirely justify the Sanitary Commissioner in his complaint that the Municipal Commissioners of Bengal as a body are very inattentive to this department of their duties.

4. The effect of such inaccurate statistics is to completely vitiate any conclusions which may be drawn from them as to the general health of the province. According to the registration of the rural areas in Bengal, there was an increase of 177,454 deaths in 1887 as compared with the mean mortality of the five previous years; but taking urban areas only, there was a decrease of 11,723 deaths. The past year was marked by the widespread prevalence and heavy mortality from cholera. The number of deaths from this cause in rural areas was 164,363, against the quinquennial mean of 111,280. But in urban areas the figures show an actual decrease, being 8,215 against 9,223. Similarly, the number of deaths from fever in rural areas in 1887 was 1,062,573, against the quinquennial mean of 825,267. But in urban circles the recorded deaths from fever are only 25,195 against 36,321. The Sanitary Commissioner observes with truth that there has been no such remarkable change in the incidence of fever in municipalities as has been represented. The town figures are apparently worthless. The deaths in rural circles go on increasing with improved registration.

5. Looking to the serious character of the results disclosed in the Sanitary Commissioner's report, the Lieutenant-Governor considers that no time should now be lost in adopting measures which will ensure the necessary improvement in municipalities. The system of

registration should be enquired into everywhere, and where necessary, reorganized and placed on a sounder basis. The special attention of the Municipal Commissioners should be drawn to the necessity of more carefully discharging this important part of their duties. The provisions of Act IV (B.C.) of 1873, which makes the registration of births and deaths compulsory, has been extended to all the municipalities enumerated in the statement given in this letter, and if in any other municipalities the law is not in force, it should be considered whether it should not now be extended to them. This law should certainly not be administered so as to be an engine of oppression to the residents within a municipality. But from Dr. Lidderdale's report, it appears that in some municipalities this law is little better than a dead letter. Thus, in Burdwan Town, where the result of registration is exceedingly unsatisfactory, there was only one prosecution during the past year, which resulted in a conviction and the imposition of a fine of one anna. In Ranaghat, where registration could not have been worse effected, there was one prosecution, one conviction, and a fine of two rupees. In Dacca, where the results are very discreditable to the municipal administration, there were only two prosecutions. In Mozufferpore there appear to have been none. In Sooree and Bogra there were none. In Chupra there was only one; in English Bazar only one. In Ranchi there were only three. The Sanitary Commissioner observes with pardonable warmth "that the Municipal Commissioners of Ranchi presided over by a European Deputy Commissioner should only institute three prosecutions, and realize in fines the sum of Rs. 2-12, while the birth and death rates of their town only reach 9-05 and 11-92, respectively, reflects very little credit on their administration." Only 931 persons altogether were prosecuted during the year, of whom 710 were convicted, or 76 per cent., and a sum of Rs. 450-14, realized as fines in 68 towns of the Province. The Lieutenant-Governor has no doubt that the feeble administration of this useful law is one of the principal reasons of the inefficient registration now brought to notice.

6. But it is not only by the judicious and prudent resort to the provisions of Act IV (B.C.) of 1873 that improvement is to be looked for in the registration of births and deaths. Sections 347 and 348 of the Bengal Municipal Act, III of 1884, contemplate the appointment of Sub-Registrars at burning-ghats and burial-grounds, by whom all dead bodies brought for cremation or interment are to be registered. It is by this means that, as is done in the Calcutta Municipality, a complete system of check may be maintained on the mortuary registration effected by the Registrars of the district and substantial accuracy of registration accomplished. It is true that some of the smaller municipalities in Bengal may be too poor to afford to pay for such Sub-Registrars. But in ordinary cases the expense of their appointment would be inconsiderable in comparison with the income of the municipality; and if material improvement in registration cannot be effected in any other way, it must become a question whether it will not be necessary for the Government to insist on action being taken generally under these sections. The point is one which should now be brought prominently before Municipal Commissioners in all the larger towns for their early consideration. But above all, it is, in the Lieutenant-Governor's opinion, important that the Municipal Commissioners themselves should be induced to take an interest in registration. In the smaller municipalities, with a population of from 7,000 to 10,000 inhabitants, which may not be able to afford to pay for special establishments, it would seem that the work of registration is one which the Municipal Commissioners, who are residents in their own wards, might be invited to undertake as a public duty. The number of births and deaths in each ward, which it would devolve on them to register, is not likely to exceed fifteen to twenty a quarter, and the actual labour of registration would therefore be very small. If the system were properly organized, the registration done by this agency would undoubtedly show great improvement. In any case, if the Commissioners are not able to be Registrars themselves, their influence should at least be actively exercised in facilitating registration by others who have been duly appointed under the Act. The Lieutenant-Governor is not aware to what extent the suggestion made in 1886, that local agency should be employed in this work, has been adopted; but he considers that the keynote of improvement in the future is to be found in the services of such an agency, and above all in the active co-operation of the Municipal Ward Commissioners by either undertaking the work themselves, or by personally aiding in it.

7. Sir Stuart Bayley is confident that these observations will quickly lead to steps being taken to remove what must be considered a decided blot on the municipal administration of these Provinces. He is, however, compelled to observe on this occasion that it is not only in the registration of births and deaths that there has been a falling off in municipal statistics. The Sanitary Commissioner brings to notice that, while the total number of vaccination operations has increased throughout the whole Province by 108,378, as compared with the previous year, the number of operations in municipal and other areas not included in the departmental circles has decreased by 9,140. For this regrettable decrease, the medical officers, who are in control of vaccine operations in municipalities, are primarily responsible. But it is reported by Dr. Lidderdale that, although as a whole, Municipal Commissioners have taken interest in this important department, some municipalities are still very neglectful in their administration of the Compulsory Vaccination Act. The Lieutenant-Governor desires therefore to take this opportunity of inviting all concerned to exert themselves more strenuously in working this most essential law.

8. It is pointed out by the Sanitary Commissioner in the 90th paragraph of his report that the animal vaccination depot in the Suburbs of Calcutta has proved to be a most useful institution, and it is suggested that similar depots might be established on a smaller scale in

large municipalities, such as Patna, Dacca, and the like. This is a remark which merits the consideration of the Commissioners in all large municipalities, and the Lieutenant-Governor will be glad to know in due course what action has been taken on it.

9. I am to request that copies of this circular may be communicated through the Magistrates of districts to the Chairmen of all Municipalities in your division, with such supplementary instructions as may be appropriate to the circumstances of each case. I am to say also that, in addition to any special reports which may appear to be required on particular points, the subjects discussed, and especially the question of the registration of births and deaths in municipal areas, should be referred to by you in your general Administration Reports.

CALCUTTA MUNICIPAL ACCOUNTS

FOR

1887-88.

FORMS Nos. I & II.

FORM NO. I.—Statement showing the Income

1	2	3	4	5	6								7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	Deposits.	Actual municipal balance.	Total.
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.			
		Calcutta	Act IV (R.C.) of 1876	401,071	5	24	48	74	15	50	50	54	Rs. 48,411	Rs. 14,19,216	Rs. 14,67,627

FORM NO. II.—Statement showing the expenditure

1	2	3	4	5	6				7		
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.				PUBLIC HEALTH.		
					Office establishment, inspection, health, general administration, etc.	Collection of municipal taxes, maintenance of public works, interest, purchase of account books, etc., repairs, etc., repair to outposts, etc.)	Fire (establishment, purchase of apparatus, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	(a)	(b)
										Registration of births and deaths.	Buildings and other works (erection of slaughter-houses, latrines, etc.).
		Calcutta	Rs. 14,68,627	Rs. 62,38,400	Rs. 1,61,620	Rs. 74,025	Rs. 30,714	Rs. 1,62,500	Rs. 1,00,721	Rs. 6,176	Rs. 2,00,000

Memorandum of

Liabilities—					
Balance of loans	...	...	...	...	...
Deposits to be adjusted	...	...	...	...	...
Claims—					
Ad valorem recoverable	...	...	...	...	...
Not amount of debt	...	...	...	...	...

to Calcutta Municipality during the year 1987-88.

Mobilities and claims.

<i>Debits and claims.</i>					Rs.	A. P.	Rs.	A. P.
1900	1900	1900	1900	1900	1,77,78,181	16 4		
					62,304	0 0	1,78,41,839	10 10
					<hr/>			
1901	1901	1901	1901	1901	2,74,989	0 11		
					1,72,767	6 5		
					<hr/>		4,47,656	6 4
							1,78,98,993	4 0

FORM NO. I.—Statement showing the Income of

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Total	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY). #				Total income from taxation.
			Rs.	Rs.	Rs.	Rs.						Water rate.	Police rate.	Lighting rate.	Night soil rate.	
		Calcutta	.....	.....	.....	.....	.....	Rs. 11,07,281	Rs. 99,894	Rs. 46,360	.....	Rs. 6,30,670	Rs. 2,61,012	Rs. 2,61,008	Rs. 1,60,703	Rs. 29,94,793

FORM NO. II.—Statement showing the expenditure of

1	2	3	10				11					
NAME OF DISTRICT.	Serial number.	NAME OF MUNICIPALITY.	(k)		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.						
			Other measures.			Public Works.						
			Markets and slaughter-houses, sanitary contingencies.	Public gardens, law, improvement, purchase of land, repairs of buildings, purchase of tolls, &c.	Contributions to schools.	Establishment.†	Construction and maintenance of roads.	Other (new) works.	Other repairs.	Survey of land.	Other charges (printing, rewards, &c.).	Contribution to local or provincial funds.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Calcutta	75,876	8,842	.....	.....	3,11,670	.....	.....	.....	.....	.....

Memorandum of

Liability—	
Balance of loans .....	.....
Deposits to be adjusted .....	.....
Claims—	
Advances recoverable .....	.....
Net amount of debt .....	.....

Calcutta Municipality during the year 1887-88.

16									17			18	19	20	21	
MISCELLANEOUS RECEIPTS.									DEBT.							
Realisations under special Acts.	Proceeds of land, &c.	Income from markets and other sources made at public sale, &c.	Unappropriated income from cesses levied on the owners of buildings, &c.	Municipal loans.	Payments for municipal services rendered to individuals.	Grants-in-aid from Government or local funds.	Subsidies (rent of municipal lands, reception of public persons, &c.).	Total.	Loans.	Deposits (contractors, advances unpaid, &c.).	Advances.	Total income of year, including balance.	Total, including balance.	Incidence of taxation (column 19) per head of population.	Incidence of income shown in column 18, per head of population.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	
22,297	4,75,006	1,70,838	37,203	11,685	2,210	.....	4,31,629	11,51,228	15,78,500	1,75,029	7,20,621	65,30,460	70,95,000	7 5 2	16 5 10
DEBTS.																

the Calcutta Municipality during the year 1887-88.

12					13	14	15				
DEBT.							BALANCE AT CLOSE OF YEAR.			REMARKS.	
Loans, instalments paid during the year.	Interest—		Deposits (advances attached, contractors, &c.).	Advances (on account of departmental works, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.		
On account of last year.	On account of current year.										
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
7,79,627	...	8,08,323	1,02,061	6,01,608	20,125	65,46,926	62,354	19,06,912	14,25,170		

Liabilities and claims.

	Rs.	A.	P.	Rs.	A.	P.
...	1,77,70,191	10	4			
...	65,264	0	6	1,78,41,830	10	10
...	3,74,960	0	11			
...	1,74,707	5	9	44,636	6	4
				1,78,40,963	4	4

FORM No. I.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1887-88.

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6												7		
NAME OF DISTRICT.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.												BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.		
					a	b	c	d	e	f	g	h	i	j	k	l	m	n	
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	European.	Natives.	Deposits.	Adjusted municipal balance.	Total.				
HEADQUARTERS DIVISION.																			
Howrah	1	Howrah	Act III (B.C.) of 1884.	90,818	...	10	9	30	...	27	8	22	...	45,800	45,600	...			
	2	Ball		15,000	...	6	12	10	...	30	8	31	...	722	722	...			
	Total	105,818		...	16	32	40	...	40	8	40	...	46,522	46,322	...				
Hooghly	8	Hooghly and Chinsurah	Act III (B.C.) of 1884.	31,177	...	6	12	14	...	8	1	17	...	2,441	2,641	...			
	9	Serampore		27,590	...	7	17	24	...	12	8	21	...	17,930	17,630	...			
	10	Uttarpara		6,225	...	4	8	12	...	12	1	11	...	2,364	2,564	...			
	11	Baidyabati		16,000	...	4	8	12	...	12	1	11	...	1,413	1,423	...			
	12	Bhuddreswar		8,833	...	3	6	9	...	9	...	...	...	200	200	...
	13	Kotrung		6,717	...	3	6	9	...	9	...	...	...	603	603	...
	14	Baranbaria		10,072	...	11	...	11	...	2	9	...	...	124	124	...	
	15	Jehanabad		16,078	...	...	...	...	...	...	...	...	...	875	875	...
	Total	116,117		...	42	60	107	9	98	5	102	128	...	20,801	20,589	...			
	Burdwan	11		Burdwan	Act III (B.C.) of 1884.	82,488	...	7	14	21	...	4	17	3	18	14,016	13,447	...	
12		Culna	9,504	...		5	10	15	...	12	...	...	...	4,438	4,428	...
13		Cuttwa	5,788	...		4	8	12	4	8	...	...	...	242	242	...
14		Dainhat	15,708	...		5	8	13	3	10	2	11	...	1,306	1,346	...			
15		Ranagesung	...	...		...	...	...	...	...	...	...	...	5,930	5,980	...
16		Asansole	...	...		...	...	...	...	...	...	...	...	...	...	...
Total		66,483	...	30		48	74	12	62	5	69	141	...	23,908	27,380	...			
Bankura	17	Bankura	Act III (B.C.) of 1884.	16,000	...	4	8	12	3	12	...	...	...	720	720	...
	18	Bishnupore		13,670	...	9	...	...	...	...	...	...	...	2,400	2,508	...
	19	Romanakkee		...	...	...	...	...	...	...	...	...	...	1,797	1,838	...
	Total	30,000		...	17	10	23	3	20	...	...	...	...	4,097	5,087	...
Boerghoom	20	Boerghoom	Act III (B.C.) of 1884.	7,600	...	5	11	16	6	10	...	...	...	3,976	3,976	...
Midnapore	21	Midnapore	Act III (B.C.) of 1884.	33,900	...	6	12	18	5	13	8	16	...	270	270	...			
	22	Tumuk		6,044	...	4	8	12	2	10	...	...	...	3,370	3,370	...
	23	Chital		12,387	...	4	8	12	...	12	...	...	...	1,204	1,204	...
	24	Chandrahoma		10,909	...	3	6	9	1	8	...	...	...	2,808	2,808	...
	25	Ramthangpore		5,508	...	3	6	9	...	9	...	...	...	301	301	...
	26	Kharai		...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	61,048		...	24	48	75	12	63	8	75	1	8,411	8,411	...				
Divisional Total				428,048	...	132	221	353	45	308	25	330	1,000	1,12,176	1,14,636	...			
PRESIDENCY DIVISION.																			
24-Pargannas	27	Suburban	Act III (B.C.) of 1884.	251,420	...	10	30	30	3	27	8	24	...	24,964	24,964	...			
	28	Baranpore		29,083	...	7	14	21	...	10	...	...	...	1,232	1,232	...
	29	South Suburban		61,458	...	7	14	21	3	10	...	...	...	838	838	...
	30	Baranpore		10,706	...	6	12	18	...	10	...	...	...	308	308	...
	31	Baranpore		8,700	...	3	6	9	...	12	...	...	...	870	870	...
	32	Baranpore		7,054	...	3	6	9	...	12	...	...	...	1,735	1,735	...
	33	Jangra		5,754	...	3	6	9	...	9	...	...	...	5,097	5,097	...
	34	South Dum-Dum		5,105	...	3	6	9	...	9	...	...	...	1,444	1,444	...
	35	North Dum-Dum		20,721	...	3	6	9	...	14	...	...	...	...	...	...
	36	South Baranpore		17,060	...	7	14	21	...	18	...	...	...	1,416	1,416	...
	37	North Baranpore		10,533	...	7	14	21	...	18	...	...	...	3,220	3,220	...
	38	Baranpore		21,551	...	7	14	21	...	18	...	...	...	427	427	...
	39	Nalhati		16,405	...	5	10	15	...	14	...	...	...	1,416	1,416	...
	40	Badinai		5,845	...	3	6	9	...	12	...	...	...	...	...	...
	41	Taki		12,502	...	3	6	9	...	12	...	...	...	...	...	...
	42	Baduria		6,204	...	3	6	9	...	9	...	...	...	...	...	...
	43	Gouradanga		...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	468,984		...	58	107	163	14	136	17	153	26,011	...	53,745	53,745	...			
Fulda	44	Krishnagar	Act III (B.C.) of 1884.	27,477	...	7	14	21	...	10	...	...	...	2,873	2,873	...
	45	Baranpore		25,067	...	8	16	24	...	14	...	...	...	1,407	1,407	...
	46	Baranpore		8,028	...	4	8	12	...	18	...	...	...	...	...	...
	47	Nuddea		9,330	...	4	8	12	...	18	...	...	...	...	...	...
	48	Nuddea		9,717	...	6	12	18	...	24	...	...	...	1,180	1,180	...
	49	Kusitua		8,642	...	3	6	9	...	12	...	...	...	...	...	...
	50	Kurnashall		8,380	...	3	6	9	...	9	...	...	...	...	...	...
	51	Behrampur		4,302	...	3	6	9	...	12	...	...	...	...	...	...
	52	Baranpore		8,675	...	3	6	9	...	12	...	...	...	...	...	...
	53	Chanda		...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	100,367		...	54	84	126	6	130	6	136	8,772	...	8,861	8,119	...			
Jessore	54	Jessore	Act III (B.C.) of 1884.	5,405	...	6	12	18	6	12	...	...	...	3,236	3,408	...
	55	Kotechandpore		9,844	...	3	6	9	...	12	...	...	...	...	...	...
	56	Mohesapore		5,000	...	3	6	9	...	12	...	...	...	...	...	...
	Total	20,000		...	12	24	36	7	30	...	...	...	...	3,504	3,504	...
Khulna	57	Khulna	Act III (B.C.) of 1884.	5,188	...	12	...	...	...	12	...	...	...	...	...	...
	58	Baranpore		5,738	...	12	...	...	...	12	...	...	...	...	...	...
	59	Chandaria		5,445	...	12	...	...	...	12	...	...	...	...	...	...
	60	Debnabati		5,614	...	12	...	...	...	12	...	...	...	...	...	...
	Total	21,985		...	48	8	51	6	47	1	50	...	...	1,000	1,000	...	
Machabadda	61	Baranpore	Act III (B.C.) of 1884.	30,308	...	8	17	25	6	10	...	...	...	3,004	3,004	...
	62	Lalga		20,551	...	8	17	25	7	11	...	...	...	2,682	2,682	...
	63	Jessore		30,137	...	8	17	25	6	10	...	...	...	1,555	1,555	...
	64	Kandi		10,001	...	7	14	21	8	10	...	...	...	...	...	...
	Total	90,446		...	30	67	77	19	58	7	70	...	...	26,740	26,740	...	
Divisional Total				728,706	...	320	504	604	28	508	33	547	28,348	28,727	1,12,205	...			

Municipalities in Bengal during the year 1887-88.

16																17	18	19	20	21	22
8																9					
OCTOOL.																ASSESSED TAXES.					
																CONSERVANCY CHRS.					
																LICENSES OF TRADES.					

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
NAME OF DISTRICT.	NAME OF MUNICIPALITY	Serial number of Municipality.	ASSESSED TAXES—contd.											
			OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).											
			Tax on persons accord- ing to their circum- stances and property.	Water- tax.	Total.	Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Tax on musical proce- sions.	Tax on brick or lime kilns.	Tax on other amusements.	Tax on other amusements.	Total income from taxation.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RURDWAN DIVISION.														
Barah	Barah	1	Howrah	1,02,000	7,377	1,851	90							2,27,518
		2	Ball	9,468	339	90								10,040
			Total	1,01,632	7,916	2,000								2,37,467
Bally	Bally	3	Howrah and Chinnah	22,894	4,497	914	4,388							42,674
		4	Baranpore	20,827	1,785	232	4,480							34,230
		5	Baranpore	6,118	4,405	501	885							10,911
		6	Baidyabati	5,585		400	41							6,048
		7	Bhuidressur	2,250	2,250	60								2,560
Bansuria	Bansuria	8	Kotrung	3,630		181	128							3,940
		9	Bansuria	2,227	2,227									2,227
		10	Jebanabad											
			Total	18,950	18,950	47,814	10,418	1,878	10,083					1,07,612
Burdwan	Burdwan	11	Burdwan	16,015		18,015	84,787	2,310	1,070	2,765				106,097
		12	Culm	5,919		9,919	1,794							17,713
		13	Culm	5,970		5,970	105							6,075
		14	Duinit	2,465		2,465								2,465
		15	Raneesgunge			7,809	734							8,543
			Total	15,244	16,015	20,289	42,590	6,938	1,070	2,765				80,736
Bhokra	Bhokra	16	Bankura	5,870		5,870		401	59					6,340
		17	Bhokra	2,817		2,817		251						3,068
		18	Bhokra	2,400		2,400		395						2,795
			Total	11,087		11,087		1,047	99					12,231
Bhokra	Bhokra	19	Soory	8,255		8,255		468	512	801				9,036
		20	Soory					2,185	528	150				28,707
		21	Midnapore	5,841		5,841		160		150				6,091
Bhokra	Bhokra	22	Funlook	4,671		4,671								4,671
		23	Chattai	2,000		2,000		418						2,418
		24	Chandrakona	2,187		2,187								2,187
		25	Ranibarpore	1,516		1,516								1,516
		26	Kirpal											
			Total	14,415		14,415	24,000	2,780	822	150				49,897
			Divisional Total	82,019	16,015	78,034	2,04,843	27,183	6,704	13,590				4,57,737
PRESIDENCY DIVISION.														
Bhokra	Bhokra	27	Suburban	17,881		17,881	2,40,083	46,458	1,487					4,20,866
		28	Baranpore	17,083		17,083		1,234	302	1,178				20,797
		29	South Suburban	4,771		4,771		941	60					5,772
		30	Baranpore	2,880		2,880		1,387	60					3,327
		31	Baranpore	5,094		5,094		418						5,512
		32	Gyaspore	4,403		4,403		1,203	181					5,787
		33	South Dum-Dum	1,064		1,064		1,064	41					1,519
		34	North Dum-Dum	10,000		10,000		1,150	361					11,511
		35	South Barrackpore	6,375		6,375		405	75	285				6,935
		36	North Barrackpore	4,125		4,125		2,005	110	1,630				7,870
		37	Baranpore	5,880		5,880		1,005						6,885
Bhokra	Bhokra	38	Nahai	4,216		4,216		905						5,121
		39	Baranpore	2,022		2,022		185						2,207
		40	Tal	2,470		2,470		800						3,270
		41	Baranpore	3,116		3,116		270						3,386
		42	Goverdhan											
			Total	88,063		88,063	2,40,083	61,557	1,908	4,052				8,84,976
Bhokra	Bhokra	43	Krishnagar				14,124	904		48				14,956
		44	Banipore				15,795	2,110						17,905
		45	Kamruti	8,821		8,821	4,340	397		400				13,958
		46	Noida	4,094		4,094		95						4,179
		47	Kamruti	3,110		3,110		185		10				3,305
		48	Kamruti	3,123		3,123		185		890				4,198
		49	Banipore	2,022		2,022		251						2,273
		50	Banipore	2,470		2,470								2,470
		51	Chagla											
			Total	18,147		18,147	33,223	4,180	51	1,979				22,257
Bhokra	Bhokra	52	Isore	2,410		2,410	7,095	800	234					10,539
		53	Kochandpore	2,079		2,079		195						2,274
		54	Kochandpore											
			Total	4,489		4,489	7,095	1,019	238	238				5,764
Bhokra	Bhokra	55	Khulna	5,795		5,795		105						5,900
		56	Baranpore	5,085		5,085		335						5,420
		57	Chanduria	728		728		1,354						2,082
		58	Debbatia	1,769		1,769								1,769
			Total	9,381		9,381		1,794						11,175
Bhokra	Bhokra	59	Baranpore	17,083		17,083		1,178	478	1,124				20,863
		60	Baranpore	10,000		10,000		1,178		3,541				14,719
		61	Baranpore	4,000		4,000								4,000
		62	Kal	5,813		5,813								5,813
			Total	46,896		46,896		2,356	478	8,905				56,135
			Divisional Total	1,70,893		1,70,893	2,00,810	72,332	2,041	16,805				6,95,301

Municipalities in Bengal during the year 1887-88.

16										17		18	19	20	21	22	
MISCELLANEOUS RECEIPTS.										DEBT.		Total income of year, excluding balance.		Total including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18, per head of population.	REMARKS.
Realisation under special Act.	Proceeds of land, &c.	Income from markets (conts. sale of real estate, &c.)	Quarantine and road cleaning (conts. sale of real estate, &c.)	Municipal House.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local funds.	Grants-in-aid from Provincial or Local funds.	Sandies (rent of municipal buildings from public gardens, &c.)	Total.	Loans.	Deposits (contracted or otherwise unpaid, &c.)	Advances.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.		
6,985	9,224	3,101	270	5,095	47	5,105	10,811	000	2,370	3,50,882	2,44,228	2 2 2	2 12 2
230	26	317	11,888	888	1 2 8	1 11 8
6,008	9,204	3,101	270	5,125	5,125	20,168	000	2,370	2,61,055	2,55,917	2 4 0	2 7 0
596	72	600	1,600	3,178	60	10,674	57,874	60,015	1 6 4	1 15 6
767	1,081	218	80	2,732	8,478	899	6,028	46,304	50,328	1 3 70	1 11 11
130	86	2,229	5,495	10	1,055	1,130	15,092	0 14 4	1 7 8
204	304	780	20	1,443	12,083	14,061	0 10 8	0 13 9
149	66	90	497	822	29	55	6,504	7,054	0 7 7	0 10 11
56	80	13	81	29	35	2,494	3,168	0 8 3	0 6 8
95	80	37	63	39	1,207	4,450	4,567	0 7 0	0 10 0
277	153	88	29	410	2,440	2,440	0 2 0	0 2 0
5,201	46	1,036	1,418	90	7,861	15,352	728	20,510	1,62,020	1,68,541	0 14 7	1 3 3
1,048	.....	1,400	728	298	9,017	1,140	9,160	22,790	.....	256	829	89,007	95,014	1 12 1	1 7 0	.....
323	.....	.....	.....	708	.....	.....	100	295	.....	20	3,251	12,590	17,047	0 14 6	1 4 11	.....
241	30	1,039	1,039	801	1,240	5,619	6,862	0 6 8	0 15 3
283	74	330	1,304	60	10,519	10,519	0 3 8	0 13 8
258	109	274	803	0 6 8	0 13 8
.....
5,234	1,460	728	544	9,361	1,140	11,078	25,813	.....	.....	623	5,070	1,18,081	1,41,330	1 3 8	1 11 10	.....
344	7	564	108	36	.....	.....	177	1,234	.....	200	456	8,568	9,106	0 5 7	0 7 4	.....
277	10	46	.....	19	.....	.....	880	1,254	.....	120	819	4,941	7,446	0 5 7	0 8 4	.....
222	.....	.....	.....	85	.....	.....	.....	309	.....	.....	5,130	7,303	9,135	0 5 7	0 7 4	.....
741	17	612	108	140	.....	.....	1,210	2,807	.....	430	4,113	70,600	20,087	0 4 2	0 6 7	.....
.....	663	748	5,172	8,440	0 9 1	0 10 1
1,049	261	220	.....	531	.....	806	15,123	14,890	.....	90	1,037	44,408	54,708	0 13 7	1 5 0	.....
131	.....	1,106	.....	43	136	.....	560	5,072	.....	2	731	5,061	5,061	0 6 2	0 6 0	.....
106	91	43	.....	36	.....	.....	566	5,072	.....	.....	.....	.....	8,463	0 6 2	0 6 0	.....
100	.....	.....	.....	36	.....	.....	131	844	.....	.....	893	4,120	5,134	0 7 8	0 6 0	.....
149	.....	.....	.....	48	.....	.....	90	275	.....	.....	.....	2,462	5,134	0 8 8	0 6 0	.....
149	.....	.....	.....	38	.....	.....	90	275	.....	.....	.....	1,758	3,040	0 10 0	0 4 8	.....
128	.....	.....	.....	38	.....	.....	90	275	.....	.....	.....	.....	.....	.....	.....	.....
1,784	407	7,466	.....	229	106	646	13,156	16,078	.....	82	2,710	64,317	72,629	0 8 5	0 12 0	.....
18,875	2,604	8,038	1,140	5,308	9,617	1,720	38,527	81,786	.....	5,471	36,373	6,07,717	7,22,532	1 8 2	1 6 8	.....
.....	
33,970	.....	.....	.....	2,405	9,097	.....	31,815	77,773	.....	61,266	1,303	5,64,818	6,94,007	1 10 11	2 3 31	.....
467	.....	.....	.....	210	.....	.....	2,909	3,393	.....	1,132	1,069	34,310	35,944	0 15 2	1 2 3	.....
4,400	.....	.....	.....	408	191	.....	317	3,393	.....	.....	.....	2,680	38,553	0 7 8	0 8 4	.....
284	.....	.....	.....	129	.....	.....	44	44	.....	.....	.....	5,538	3,393	0 7 8	0 10 8	.....
435	.....	.....	.....	129	.....	.....	1,071	1,056	.....	.....	.....	5,594	4,124	0 14 8	1 1 10	.....
219	4	1,071	1,056	7,071	9,722	0 7 8	0 10 8
280	30	188	106	475	100	12,445	12,445	0 11 7	0 13 4
342	.....	.....	.....	98	.....	.....	3,300	8,536	.....	369	6,390	29,364	30,530	0 9 11	1 2 8	.....
660	.....	.....	.....	94	.....	.....	540	1,258	.....	100	.....	11,118	11,992	0 9 11	0 10 1	.....
392	108	.....	.....	316	.....	.....	3,220	2,768	.....	116	.....	13,404	13,410	0 10 4	1 2 9	.....
127	.....	.....	.....	100	.....	.....	1,060	2,304	.....	.....	.....	15,300	16,069	0 9 7	0 11 4	.....
361	.....	.....	.....	117	.....	.....	.....	.....	.....	.....	.....	2,708	6,145	0 10 1	0 5 6	.....
310	.....	.....	.....	96	.....	.....	.....	127	.....	.....	20	2,332	4,109	0 7 2	0 7 8	.....
114	.....	.....	.....	8	.....	.....	88	346	.....	.....	.....	4,760	4,753	0 5 7	0 6 0	.....
330	.....	.....	.....	28	.....	.....	80	215	.....	.....	.....	1,700	5,364	0 8 7	0 13 7	.....
114	.....	.....	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40,840	806	.....	.....	4,216	9,888	.....	60,948	1,01,902	.....	63,145	14,116	7,26,120	8,10,445	1 12 4	1 8 4	.....
.....	
1,041	.....	.....	.....	123	189	4,938	1,802	7,189	.....	765	.....	22,450	25,747	0 8 7	0 13 0	.....
571	.....	.....	.....	77	.....	.....	7,745	6,291	.....	.....	10,791	30,251	77,714	0 8 7	1 3 0	.....
.....	.....	.....	.....	121	.....	.....	708	823	.....	.....	.....	1,033	7,714	0 8 7	0 13 0	.....
.....	.....	.....	.....	81	.....	.....	197	406	.....	.....	.....	4,037	4,231	0 5 11	0 5 11	.....
.....	.....	.....	.....	81	.....	.....	809	694	.....	.....	.....	5,012	6,008	0 8 1	0 9 2	.....
106	.....	.....	.....	81	.....	.....	809	745	.....	.....	.....	4,310	4,310	0 8 0	0 10 10	.....
.....	.....	.....	.....	81	.....	.....	809	745	.....	.....	.....	5,012	5,033	0 8 1	0 11 1	.....
.....	.....	.....	.....	11	.....	.....	5,033	3,888	.....	.....	825	5,756	6,703	0 9 4	1 3 11	.....
.....	.....	.....	.....	22	.....	.....	46	401	.....	.....	.....	6,279	4,303	0 8 7	0 10 7	.....
2,200	.....	.....	.....	126	691	4,832	14,407	21,440	.....	765	12,270	61,205	60,978	0 8 4	0 13 5	.....
710	.....	.....	.....	121	.....	.....	847	1,704	.....	.....	.....	11,811	10,294	1 3 1	1 8 4	.....
340	.....	.....	.....	82	.....	.....	106	528	.....	.....	.....	4,750	4,981	0 5 1	0 6 10	.....
213	40	.....	.....	20	.....	.....	301	650	.....	.....	1,605	4,641	4,715	0 5 0	0 12 1	.....
1,898	69	225	1,364	2,964	1,000	20,518	24,700	0 10 7	0 13 7
174	19	.....	.....	7	.....	.....	1,375	1,666	.....	85	1,840	6,848	7,007	0 10 1	1 1 10	.....
601	11	.....	.....	17	.....	.....	378	770	.....	.....	80	4,113	4,395	0 5 1	0 7 6	.....
117	.....	.....	.....	.....	.....	.....	46	161	.....	.....	.....	2,297	3,015	0 9 7	0 10 7	.....
56	.....	.....	.....	.....	.....	.....	15	90	.....	.....	85	1,551	1,903	0 5 1	0 8 4	.....
806	30	24	1,310	3,560	110	1,300	10,230	10,230	0 7 5	0 10 1
903	800	.....	.....	216	.....	.....	4,300	5,694	.....	.....	425	87,000	30,800	0 10 11	0 16 9	.....
5,251	60	.....	.....	345	170	.....	8,000	9,539	.....	.....	108	81,685	80,070	0 9 8	0 13 10	.....
501	.....	.....	.....	.....	.....	.....	131	782	.....	.....	.....	6,034	6,034	0 11 0	0 13 0	.....
808	.....	.....	.....	30	.....	.....	1,085	1,353	.....	.....	80	6,714	7,753	0 8 1	0 10 3	.....
4,522	930	.....	.....	415	.....	.....	4,635	8,445	10,123	.....	.....	.....	.....	.....	.....	.....
40,646	1,364	470	8,078	14,820	6,855	60,800	1,45,122	64,819	34,071	5,87,373	10,26,944	0 10 8	1 4 6

FORM No. I.—Statement showing the income of the

1		2		3		4		5		6		7		8		9		10	
										NUMBER OF MEMBERS OF COMMITTEE.				BY BALANCE IN HAND AT THE CLOSE OF LAST YEAR.					

Municipalities in Bengal during the year 1887-88.

OCTOBER.								ASSIGNED TAXES.								19	20	21	22
								CONSERVANCY CHRG.				LICENSE ON TRADE.							
a	b	c	d	e	f	g	h												
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
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Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.								Collection for the current year.				Penalties.				Total.			
Arrears collection for the previous year.																			

FORM NO. I.—Statement showing the income of the

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
No. of District.	Serial number of municipality.	Name of Municipality.	Assessed Taxes—consolid.			Other Taxes in Detail (as last column as may be necessary.)			Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	Other Taxes in Detail (as last column as may be necessary.)			Total Income from taxation.
			Tax on persons according to their circumstances and property.			Tax on persons according to their circumstances and property.							Tax on musical processions, &c.			
			Rs.	P.	A.	Rs.	P.	A.	Rs.	P.	A.	Rs.	P.	A.	Rs.	P.	A.
RAJSHAHY DIVISION.																
	63	Darjeeling	12,217			12,217			84,242		15	800				85,062
	64	Kurseong							4,587							4,587
		Total	12,217			12,217			88,779		15	800				89,594
	65	Rampore Basuloh	10,870			10,870			3,853		492	1,287				15,442
	66	Natore	4,863			4,863			1,213		216					6,292
		Total	15,733			15,733			5,066		708	1,287				21,741
	67	Dinapore	9,307			9,307			2,690		232	1,970				14,807
	68	Palna	6,646			6,646			1,118		92	1,720				11,576
	69	Sonmunge	7,140			7,140			740		824	278				12,130
		Total	14,886			14,886			1,861		716	3,601				23,303
	70	Borra	4,180			4,180			1,095		105	1,275				7,665
	71	Shorepore	2,868			2,868			645		94	117				3,624
		Total	7,048			7,048			1,740		199	1,392				11,546
	72	Rangpore	5,822			5,822			2,085		495					8,402
	73	Julpore	4,100			4,100			1,297		145					5,542
		Divisional Total	68,325			68,325			38,779		14,492	5,015	6,534			1,28,130
DACA DIVISION.																
	74	Dacca							40,400		3,724	2,038	14,113			58,275
	75	Narsingh							17,494							17,494
		Total							57,894		3,724	2,038	14,113			75,769
	76	Furzedpore	6,616			6,616			91		91	1,132				8,930
	77	Madarpore	4,286			4,286										4,286
		Total	10,902			10,902			91		91	1,132				13,216
	78	Burrial	9,728			9,728			9,728		211	90	1,819			20,568
	79	Nalchiti	1,532			1,532			3,451		94					5,077
	80	Jhalakati	2,081			2,081			2,081							4,162
	81	Furcure	3,135			3,135			3,135							6,270
		Total	16,476			16,476			21,425		315	90	1,808			38,043
	82	Narail	3,368			3,368			8,368		273	187				12,093
	83	Mahabubpur	4,909			4,909			4,909		618					10,436
	84	Jamshodpur	4,047			4,047			4,047		301					8,395
	85	Howrah	3,738			3,738			3,738							7,476
	86	Chakrapur	1,465			1,465			1,465							2,930
	87	Narail	3,368			3,368			8,368		273	187				12,093
	88	Tangail														
		Total	30,810			30,810			30,810		1,711	568				33,089
		Divisional Total	68,377			68,377			68,377		5,737	2,682	16,778			1,19,674
CHITTAGONG DIVISION.																
	90	Chittagong Town							18,067		1,300	299	6,229			25,895
	91	Cox's Bazar	1,723			1,723			400							2,123
		Total	1,723			1,723			18,467		1,300	299	6,229			28,018
	92	Washkhali							3,555		320		298			4,173
	93	Comilla							0,007		809					816
	94	Brahmanbaria							4,394							4,394
		Total							18,467		1,109					19,576
		Divisional Total	1,723			1,723			36,934		2,409	598	6,527			45,668
PATNA DIVISION.																
	95	Patna	5,127			5,127			77,391		6,851	5,138	17,200	1,805		1,06,544
	96	Barh	12,554			12,554										12,554
	97	Behar														
	98	Dinapore														
	99	Chhapra														
	100	Khagaul														
		Total	17,681			17,681			77,391		6,851	5,138	17,200	1,805		1,26,934
	101	Gya							34,135		4,872	1,120				40,127
	102	Thakur	3,550			3,550			6,191		130	8				9,879
	103	Jaunpur														
		Total	3,550			3,550			40,326		5,002	1,128				47,956
	104	Arrah	10,736			10,736			16,780		2,300					29,816
	105	Barh	5,297			5,297			5,297		400					11,394
	106	Dehri	4,907			4,907			4,907		306					10,510
	107	Dehri	5,822			5,822			5,822		307					11,931
	108	Dehri	2,856			2,856			2,856							5,712
	109	Dehri	3,139			3,139			3,139		309					6,587
	110	Dehri														
		Total	57,401			57,401			57,401		5,640		568			63,609

1		2		3		4		5		6								7		
No. of District.	Serial number of Municipality.	NAME OF MUNICIPALITY.	Act under which constituted.	Population within municipal limits.	NUMBER OF MEMBERS OF COMMITTEE.								BY BALANCE ON HAND AT THE CLOSE OF LAST YEAR.							
													Total.	Actual balance.	Total.					
					a	b	c	d	e	f	g	h								
					Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Deposits.							
PATNA DIVISION—continued.																				
Monsiehpore	109	Monsiehpore	Act III (B.C.) of 1884.	42,460	...	8	28	18	5	18	8	15	...	88	83					
	110	Hajipur		55,778	...	8	2	10	1	1	1	9	...	81	881					
	111	Lakshme		16,431	...	9	...	...	1	8	...	...	...	1,238	7,383
	112	Siwan		8,555	...	12	...	12	9	9	...	21	...	1,954	1,954					
		Total		90,804	...	35	16	49	10	29	6	43	...	3,504	3,504					
Durbhanga	118	Durbhanga	Act III (B.C.) of 1884.	65,955	...	7	16	21	4	17	...	17	181	...	4,103					
	119	Barh		11,678	...	14	...	14	9	11	...	16	...	785	785					
	120	Madhubani		10,460	...	8	10	15	9	19	...	...	...	789	789		
		Total		88,093	...	29	24	50	9	41	4	46	181	5,629	5,600					
Barh	116	Chuprah	Act III (B.C.) of 1884.	51,072	...	6	12	16	4	14	3	15	...	10,655	10,655					
	117	Bavikunge		14,978	...	4	7	11	8	8	2	9	8,080	1,608	4,745					
	118	Bawan		13,460	...	9	...	9	2	7	...	...	...	1,080	1,080		
		Total		78,643	...	19	10	34	9	29	7	31	8,660	14,444	17,904					
Champaran	119	Motihari	Act III (B.C.) of 1884.	10,923	...	4	8	12	3	9	2	10	...	725	725					
	120	Botiah		21,368	...	12	...	12	3	9	...	...	...	1,319	1,319		
		Total		32,185	...	16	8	24	6	18	2	19	...	2,077	2,077					
		Divisional Total		781,108	...	178	167	345	67	278	39	308	3,917	53,836	67,463					
BAGALPORE DIVISION.																				
Monghyr	121	Monghyr	Act III (B.C.) of 1884.	55,723	...	8	12	18	2	16	5	13	...	4,091	4,091					
	122	Jamun		16,467	...	14	...	14	...	...	...	...	...	2,907	2,907
	123	Jamun		8,444	...	12	...	12	4	8	...	12	...	814	814					
		Total		79,804	...	34	16	46	6	49	13	23	...	7,872	7,872					
Ragulpore	124	Ragulpore	Act III (B.C.) of 1884.	68,328	...	9	13	21	9	18	2	20	230	2,374	2,315					
	125	Coleung		9,772	...	11	...	11	1	10	...	11	812	2,257	2,509					
		Total		78,100	...	19	13	32	4	28	2	30	851	4,631	5,123					
		Divisional Total					
Purneah	126	Purneah	Act III (B.C.) of 1884.	16,016	...	6	12	18	9	16	5	18	...	3,728	3,728					
	127	Kishungunjo		11,068	...	4	8	12	...	...	...	18	...	99	99		
		Total		26,408	...	10	20	30	5	23	8	26	...	3,821	3,821					
		Divisional Total					
Maldah	128	English Bazar	Act III (B.C.) of 1884.	15,900	...	8	12	18	6	18	...	18	650	...	547	429				
	129	Old Maldah		6,444	...	4	8	12	4	8	...	12	547				
		Total		27,866	...	12	20	30	10	26	...	30	650	597	1,008					
		Divisional Total					
Fergush	130	Dochur	Act III (B.C.) of 1884.	5,980	...	8	10	15	3	13	1	14	...	5,894	5,894					
	131	Sahibganjo		7,130	...	3	6	9	...	9	8	...	...	61	61			
		Total		12,998	...	8	16	24	3	22	4	22	...	5,705	4,708					
		Divisional Total		3,10,104	...	70	53	704	23	188	20	189	1,013	23,576	23,589					
ORISSA DIVISION.																				
Outsack	132	Outsack, including Cantonment.	Act III (B.C.) of 1884.	45,351	...	8	12	18	11	7	8	16	...	6,090	6,090					
	133	Jajpur		11,228	...	12	...	12	9	10	1	11	...	94	94					
	134	Kendrapara		76,719	...	12	...	12	5	9	1	11	...	403	403					
		Total		79,898	...	30	13	48	16	20	4	28	1	5,602	5,603					
Pooree	135	Pooree	Act III (B.C.) of 1884.	24,902	...	6	12	18	5	15	1	17	561	1,064	1,525					
						
						
						
Balasore	136	Balasore	Act III (B.C.) of 1884.	20,965	...	6	12	18	10	8	8	15	...	2,936	2,936					
						
						
						
		Divisional Total		118,571	...	45	30	78	31	47	8	70	538	10,521	10,533					
CHOTA NAGPORE.																				
Bhairahgh	137	Bhairahgh	Act III (B.C.) of 1884.	15,366	...	10	8	12	4	11	2	13	...	1,331	1,331					
	138	Ontra		11,905	...	7	...	7				
					
					
Lohardugga	139	Ranahi	Act III (B.C.) of 1884.	15,443	...	4	8	12	4	8	8	9	...	461	461					
					
					
					
Maukboom	140	Paralia	Act III (B.C.) of 1884.	9,305	...	6	12	18	4	14	9	13	136	2,478	2,971					
					
					
					
Singhboom	141	Chalassan	Act III (B.C.) of 1884.	6,000	...	12	...	12	8	9	1	11	40	597	977					
					
					
					
		Divisional Total		60,290	...	45	27	72	18	34	9	63	336	5,705	4,116					
		Grand Total		5,095,618	...	288	1,108	3,029	300	1,698	191	1,897	61,206	9,70,597	11,41,660					

FORM No. I.—Statement showing the income of the

No. of DISTRICT.	NAME OF MUNICIPALITY	Serial number of Municipality.	AMENDED TAXES.															Total income from taxation.
			OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).				Tax on houses and lands.	Tax on vehicles.	Tax on animals.	Tolls, &c.	OTHER TAXES IN DETAIL (AS MANY COLUMNS AS MAY BE NECESSARY).							
			Tax upon persons according to the value of their income and property.	Water-fee.	Total.	Tax on medical profession.					Tax on trade or license.	Tax on other dangerous trades.						
PATNA DIVISION—continued.																		
Muzaffarpore	109	Muzaffarpore	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	110	Hajipur	.....	.....	.....	20,805	1,045	1,850	5,081	.....	.....	.....	.....	.....	.....	.....	87,788
	111	Lahousa	.....	.....	.....	2,774	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,774
	112	Siwan	.....	.....	.....	1,836	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,836
		Total	.....	.....	.....	1,836	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	87,497
Darbhanga	113	Darbhanga	.....	.....	.....	8,718	31,088	1,578	1,860	.....	.....	.....	.....	.....	.....	.....	33,700
	114	Rasrah	.....	.....	.....	5,573	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,573
	115	Madhubani	.....	.....	.....	.....	21,098	1,878	1,066	.....	.....	.....	.....	.....	.....	.....	23,985
		Total	.....	.....	.....	9,391	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39,685
Saran	116	Chuprah	.....	.....	.....	15,308	5,036	534	3,341	.....	.....	.....	.....	.....	.....	.....	21,277
	117	Revenga	.....	.....	.....	4,778	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,778
	118	Saran	.....	.....	.....	5,008	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,008
		Total	.....	.....	.....	25,146	5,036	1,115	3,907	.....	.....	.....	.....	.....	.....	.....	30,844
Champaran	119	Mothari	.....	.....	.....	4,497	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,497
	120	Botiah	.....	.....	.....	6,740	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,740
		Total	.....	.....	.....	11,246	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,246
		Divisional Total	.....	.....	.....	79,130	79,130	1,98,387	30,774	9,881	30,360	1,366	.....	.....	.....	.....	3,64,376
BHAGALPORE DIVISION.																		
Monghyr	121	Monghyr	.....	.....	.....	15,303	1,037	790	9,490	.....	.....	.....	.....	.....	.....	.....	30,784
	122	Jamshilpur	.....	.....	.....	15,309	407	120	.....	.....	.....	.....	.....	.....	.....	.....	15,309
	123	Jamshil	.....	.....	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000
		Total	.....	.....	.....	35,912	1,444	910	.....	.....	.....	.....	.....	.....	.....	.....	51,093
Bhagalpore	124	Bhagalpore	.....	.....	.....	20,745	5,461	1,383	10,910	.....	.....	.....	.....	.....	.....	.....	40,794
	125	Golgaon	.....	.....	.....	2,411	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,411
		Total	.....	.....	.....	23,156	5,461	1,383	10,910	.....	.....	.....	.....	.....	.....	.....	43,205
Purneah	126	Purneah	.....	.....	.....	5,000	2,100	684	.....	.....	.....	.....	.....	.....	.....	.....	7,784
	127	Kishanganj	.....	.....	.....	1,740	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,740
		Total	.....	.....	.....	6,740	2,100	684	.....	.....	.....	.....	.....	.....	.....	.....	9,524
Maidah	128	English Bazar	.....	.....	.....	5,087	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,087
	129	Old Maidah	.....	.....	.....	2,140	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,140
		Total	.....	.....	.....	7,227	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,227
Santal Pargana	130	Droghda	.....	.....	.....	2,780	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,780
	131	Sahibganj	.....	.....	.....	2,780	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,780
		Total	.....	.....	.....	5,560	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,560
		Divisional Total	.....	.....	.....	17,708	17,708	61,880	15,458	4,184	10,710	.....	.....	.....	.....	.....	1,32,880
ORISSA DIVISION.																		
Cuttack	132	Cuttack, including Cantonment.	.....	.....	.....	16,010	3,902	433	7,860	.....	.....	.....	.....	.....	.....	.....	28,205
	133	Jajpur	.....	.....	.....	5,811	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,811
	134	Kandarpura	.....	.....	.....	4,628	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,628
		Total	.....	.....	.....	26,449	3,902	433	8,108	.....	.....	.....	.....	.....	.....	.....	38,646
Poonch	135	Poonch	.....	.....	.....	13,316	1,236	78	.....	.....	.....	.....	.....	.....	.....	.....	14,630
		Total	.....	.....	.....	13,316	1,236	78	.....	.....	.....	.....	.....	.....	.....	.....	14,630
Balasore	136	Balasore	.....	.....	.....	7,490	598	1,144	1,321	.....	.....	.....	.....	.....	.....	.....	10,553
		Total	.....	.....	.....	7,490	598	1,144	1,321	.....	.....	.....	.....	.....	.....	.....	10,553
CHOTA NAGPUR.	137	Hammurgh	.....	.....	.....	6,810	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,810
	138	Chatra	.....	.....	.....	10,081	1,447	53	.....	.....	.....	.....	.....	.....	.....	.....	12,581
		Total	.....	.....	.....	16,891	1,447	53	.....	.....	.....	.....	.....	.....	.....	.....	19,462
Lohardaga	139	Ranchi	.....	.....	.....	6,301	10	130	.....	.....	.....	.....	.....	.....	.....	.....	6,441
		Total	.....	.....	.....	6,301	10	130	.....	.....	.....	.....	.....	.....	.....	.....	6,441
Manbhum	140	Purulia	.....	.....	.....	4,608	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,608
		Total	.....	.....	.....	4,608	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,608
Singbhum	141	Chaibasa	.....	.....	.....	1,514	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,514
		Divisional Total	.....	.....	.....	25,146	2,691	261	.....	.....	.....	.....	.....	.....	.....	.....	28,098
		Grand Total	.....	.....	.....	4,51,420	26,338	4,80,003	10,14,088	1,05,180	30,465	1,13,070	1,366	.....	.....	.....	5,18,800

Municipalities in Bengal during the year 1887-88.

16										17			18	19	20	21	22
MISCELLANEOUS RECEIPTS.										DEBT.			Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.	REMARKS.
under	Proceeds of land, &c.	Income from markets (rent, &c., sale of produce, &c.)	Conservancy and road proceeds of night-soil, street-cleaning, &c.)	Municipal house.	Payments for municipal services rendered to individuals.	Grant-in-aid from Provincial or Local funds.	Sundries (rent of municipal lands, receipts from public gardens, &c.)	Total.	Loans.	Deposits (contractors' advance unpaid, &c.)	Advances.	Total income of year, excluding balance.	Total, including balance.	Incidence of taxation (column 18) per head of population.	Incidence of income shown in column 18 per head of population.	REMARKS.	
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra. A. P.	Ra. A. P.	Ra. A. P.	
578	788	5	5	841	4,058	5,630	4,058	5,630	33,308	33,308	0 10 5	0 12 6		
140	350	46	422	1,000	422	1,000	74	2,942	6,854	0 3 0	0 4 0		
118	58	1,097	1,378	1,097	1,378	58	4,108	5,105	0 3 0	0 4 0		
.....	1,143	13	5,607	8,134	100	45,721	40,525	0 6 7	0 8 0		
798	3	3,300	.....	350	.....	888	4,302	5,315	133	5,381	33,315	37,418	0 5 8	0 8 0	
321	142	.....	.....	0	.....	611	1,021	2,733	.....	.....	5,701	5,701	0 5 1	0 6 6	
375	1,544	.....	.....	237	.....	1,307	5,413	810	.....	.....	3,208	10,182	0 5 5	0 6 2	
1,810	3	3,905	.....	471	.....	2,960	6,035	.....	133	5,091	47,444	53,104	0 8 7	0 8 0	
.....	0	.....	.....	410	.....	39,003	27,393	2,506	.....	.....	51,808	62,331	0 6 0	1 0 3	
85	.....	.....	.....	01	.....	637	1,084	.....	.....	.....	6,704	8,390	0 6 8	0 7 11	
80	0	.....	.....	877	.....	28,562	20,084	2,481	.....	.....	68,454	85,749	0 7 5	0 13 11	
696	876	.....	.....	10	.....	1,392	3,073	.....	37	2,700	10,843	11,601	0 7 6	0 15 10	
1,404	8	51	.....	501	.....	1,013	3,661	.....	.....	100	10,780	12,009	0 5 0	0 8 1	
1,763	8	876	51	222	660	3,305	6,304	37	2,500	21,623	23,708	0 5 10	0 10 8		
9,460	28	18,895	1,032	0,133	4	8,002	40,008	50,105	4,475	24,540	432,090	5,10,149	0 7 1	0 9 7		
1,002	161	3,345	1,540	2,304	9,861	40,583	44,078	0 8 10	0 11 0		
570	87	.....	.....	891	.....	181	1,180	14,931	.....	225	17,568	17,568	0 15 4	0 16 10	
240	.....	.....	.....	83	.....	77	330	645	.....	845	4,345	5,301	0 8 0	0 8 8	
1,624	171	6,412	.....	3,144	.....	3,108	11,387	.....	78	1,070	59,561	67,735	0 9 5	0 11 11	
994	15	78	.....	235	300	22,084	23,688	6,823	.....	883	75,858	78,171	0 10 8	0 11 11	
247	.....	26	.....	195	.....	193	923	100	.....	180	4,248	6,827	0 8 7	0 12 1	
1,325	15	78	.....	890	308	23,270	24,610	355	7,009	80,846	60,098	0 10 0	1 1 0			
1,479	2	1,360	.....	134	.....	8,651	6,624	10	505	19,730	23,468	0 15 3	1 5 0		
.....	.....	.....	.....	.....	.....	.....	2	.....	.....	1,706	2,405	0 2 8	0 3 8		
1,479	3	1,360	.....	134	.....	9,681	6,606	10	502	11,642	16,465	0 8 8	0 13 1		
880	1,055	.....	.....	300	.....	1,061	3,722	253	330	11,748	15,201	0 9 7	0 15 3		
618	.....	.....	.....	5	.....	111	738	94	80	5,073	3,620	0 7 5	0 10 0		
1,430	1,635	.....	.....	211	.....	1,173	4,400	877	880	16,818	10,381	0 8 11	0 13 10		
823	.....	.....	.....	111	450	1,405	3,349	501	5,897	11,551	11,551	0 8 8	1 0 3		
900	.....	.....	.....	80	422	422	2,368	.....	.....	8,693	6,630	0 12 10	1 5 8		
1,198	.....	.....	.....	191	450	1,917	4,737	.....	521	14,400	29,105	0 11 4	1 1 11		
7,279	116	6,405	30	8,073	506	440	32,161	61,530	800	9,573	61,044	2,18,432	0 9 10	0 14 7			
1,337	848	1,108	.....	1,040	5,305	5,000	11,070	.....	.....	8,631	41,494	47,500	0 10 8	1 0 1	
830	.....	.....	.....	89	.....	90	308	.....	.....	.....	3,245	3,342	0 4 1	0 4 7	
835	.....	.....	.....	110	.....	404	833	.....	193	1,708	7,076	6,430	0 5 2	0 8 1	
1,240	343	1,198	.....	1,301	5,305	2,300	13,380	.....	193	5,380	33,718	69,881	0 7 11	0 11 11	
367	.....	890	9,006	465	.....	4,000	3,913	17,610	1,080	1,383	34,700	36,344	0 15 5	1 0 4	
.....	.....	830	.....	180	.....	681	1,164	.....	.....	700	13,307	14,943	0 9 0	0 9 5	
5,805	343	1,790	9,000	1,306	5,300	4,000	6,168	31,144	1,211	7,413	90,736	1,10,007	0 8 3	0 13 9			
823	80	1,460	124	128	080	85	3,308	.....	.....	880	10,788	10,788	0 7 10	0 11 8	
875	.....	583	.....	18	.....	289	1,644	.....	46	.....	7,109	8,838	0 8 3	0 9 9	
985	80	1,330	124	144	630	364	4,087	.....	48	290	10,405	17,807	0 7 8	0 9 8		
800	.....	5,080	.....	189	.....	461	901	4,787	101	1,428	16,108	16,565	0 8 8	0 12 11	
418	.....	5,288	.....	87	.....	1,490	4,318	.....	870	.....	9,007	12,138	0 8 8	1 0 2	
810	.....	.....	.....	25	.....	483	984	1,618	.....	170	5,776	4,785	0 8 8	0 10 0	
2,040	30	6,844	184	347	820	906	8,039	14,004	878	1,097	46,961	51,341	0 7 0	0 13 6			
1,04,376	8,094	47,118	34,100	30,300	33,380	24,768	6,10,948	5,83,040	1,000	74,616	1,20,321	39,33,087	39,34,968	0 12 8	1 1 7		

PUBLIC HEALTH

[illegible]

FORM No. II.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

FOR

1887-88.

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7				
NAME OF DISTRICT.	NAME OF MUNICIPALITY.	Balance from previous year.	Income during the year.	Office establishment, inspection, honours, &c.	Collection of municipal taxes including octroi (establishment, salaries, &c.)	Police establishment, purchase of fire-arms, buildings, &c.	Lighting establishment, purchase of lamps, oil, &c.	Police establishment, purchase of clothing, horses, &c., repairs to outposts, &c.	(a)	(b)
BURDWAN DIVISION.										
Howrah ...	1 Howrah ...	48,800	20,000	10,700	6,042	6,145	33,854	11,073	217	96,138
	2 Bal ...	722	10,000	107	376					
	Total ...	44,322	2,61,508	17,757	6,417	6,145	33,854	11,073	217	96,138
	8 Hooghly and Chinsurah ...	3,441	67,574	8,804	1,386		4,700		388	8,910
	4 Serampore ...	17,935	46,394	8,836	2,201	248	1,875		600	
	5 Uttarpara ...	2,861	9,138	1,029	337		503		200	
	6 Bandipur ...	1,429	11,333	1,302	833		516		100	
	7 Bhuditswar ...	200	6,864	723	143	8	616		68	
	9 Kolar ...	102	2,455	451	133				48	
	10 Baranagar ...	134	4,330	378	321				100	
	10 Jubbulpore ...	675	3,703	421	94				87	
	Total ...	26,330	1,44,322	10,883	8,160	260	8,473		1,237	4,2
	11 Burdwan ...	15,447	80,507	5,504	1,305		1,533			2,6
	12 Culm ...	4,458	12,501	511	511		511			
	13 Cutwa ...	542	5,213	173	403					
	14 Dullat ...	1,545	5,025	340	307					
	15 Basuar ...	5,090	9,032	911	425		441			
	16 Asansole ...									
	Total ...	27,369	1,13,031	6,784	3,680		2,363			3,058
	17 Bankura ...	730	4,334	1,014	305		383			
	18 Berhampur ...	2,805	4,911	306	311	18			83	271
	19 Sonamukhi ...	1,838	7,303	402	341					3,000
	Total ...	5,373	20,000	1,874	953	18	383		83	3,439
	20 Roory ...	3,370	5,172	247	361		275			62
	21 Midnapore ...	370	44,481	647	1,943				141	1
	22 Tumuk ...	543	2,501	421	279	194				
	23 Ghatal ...	3,370	4,313	413	216		60			98
	24 Chandra ...	1,094	4,126	265	330				46	181
	25 Jamshilpur ...	3,062	1,462	383	383				11	100
	26 Kharai ...	301	1,788	92	237					
	Total ...	8,413	64,217	1,975	3,347	194	109		196	746
	Divisional Total ...	1,14,568	6,07,717	29,300	20,810	6,611	45,130	11,072	1,668	37
PRINCIPAL DIVISION.										
	27 Suburban ...	20,855	5,04,611	37,065	15,469	27,161	37,945	20,804	1,344	
	28 Baranagar ...	1,620	31,319	1,401	2,317		2,476		174	
	29 South Suburban ...	1,274	24,090	1,545	2,117		1,602		335	
	30 Rajpur ...	384	6,589	268	372				1	
	31 Baripore ...	270	4,194	402	183				6	
	32 Jaypur ...	1,712	7,971	411	336				80	
	33 North Dum Dum ...	5,097	6,401	534	470				80	
	34 North Dum Dum ...	1,444	4,350	474	387				100	
	35 North Baranagar ...	54	80,504	1,418	1,470				190	4,481
	36 North Baranagar ...	67	11,143	1,112	1,095				50	423
	37 Ha ...	1,416	12,304	618	963					800
	38 Nabai ...	3,030	12,306	730	1,234	80			1	450
	39 Baranagar ...	437	3,708	401	188		41			10
	40 Taki ...	1,617	2,529	68	473				3	
	41 Badura ...	30	6,700	417	529				86	
	42 Gowardanga ...	253	5,354	304	440					
	Total ...	50,349	7,35,130	47,074	28,007	27,381	41,413	20,804	1,965	6,333
	43 Kishanpur ...	3,291	22,469	1,858	1,878					250
	44 Santipur ...	1,697	20,321	1,070	1,105		406			300
	45 Manikpur ...	210	6,833	549	305					200
	46 Nudua ...	194	4,337	402	402					100
	47 Kharai ...	1,196	5,613	383	473				6	268
	48 Kharai ...	146	4,098	330	330					
	49 Kharai ...	44	3,913	260	260					
	50 Baranagar ...	347	2,368	125	503					607
	51 Chandi ...	1,368	3,879	556	825					
	Total ...	8,113	97,885	5,969	5,873		406		4	1,374
	52 Jansore ...	3,403	11,801	881	908		619			
	53 Kharai ...	687	4,088	470	320		193			
	54 Kharai ...	161	4,534	421	501					
	Total ...	4,241	20,614		1,629		711			
	55 Kharai ...	189	6,898	518	326	20			1	
	56 Chandi ...	172	4,113	419	419					
	57 Chandi ...	728	3,897	483	197				18	
	58 Dubaita ...	80	1,553	88	800					
	Total ...	1,090	16,381	1,184	1,380	20	88		19	60
	59 Baranagar ...	8,294	27,098	1,333	1,341		1,323		73	214
	60 Lalpur ...	12,090	31,006	1,272	1,771	15	1,841		68	
	61 Jangpur ...	1,333	8,334	829	413		15		80	
	62 Kharai ...	589	6,714	548	589	10				
	Total ...	14,728	73,700	5,369	4,380	25	2,878		163	
	Divisional Total ...	1,18,568	6,07,717	29,300	20,810	27,381	45,404	20,804	2,008	

Municipalities in Bengal during the year 1887-88.

PUBLIC HEALTH.										
(a)	(d)	(e)	(f)	(g)	(h)	(i)		(j)		
Expenditure on public health.	Expenditure on public health.	Expenditure on public health.	Expenditure on public health.	Expenditure on public health.	Expenditure on public health.	Conservancy.		Expenditure on public health.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
97	8,000	730	4,000	8,730	6,235	71,000	664	.....	.....	478
97	6,864	820	4,900	8,730	6,825	74,300	664	.....	.....	478
.....	108	240	.....	1,250	1,500	10,730	.....	.....	.....	894
810	3,111	155	.....	895	.....	14,927	.....	.....	.....	18
80	1,450	77	.....	1 7	.....	1,880	.....	.....	.....	.....
140	752	20	.....	.....	.....	130	.....	8	.....	.....
81	700	124	.....	80	.....	5,538	.....	.....	.....	.....
.....	.....	61	.....	.....	.....	1,430	.....	.....	.....	.....
80	605	40	.....	.....	.....	88	.....	.....	.....	300
.....	.....	.....	.....	.....	.....	805	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	112	.....	.....	.....	.....
844	6,082	940	.....	1,063	2,100	40,000	8	.....	.....	1,118
603	4,478	178	10,471	1,730	5,160	8,740	.....	.....	.....	877 1
.....	.....	107	900	111	1,847	1,847	.....	.....	.....	658 0
.....	1,818	60	.....	17	.....	988	.....	.....	.....	.....
.....	1,808	102	.....	.....	615	1,870	.....	.....	.....	267 0
.....	.....	102	.....	.....	.....	207	.....	.....	.....	71 0
638	7,390	509	11,540	2,821	7,800	11,373	.....	.....	.....	1,550
94	1,015	121	.....	116	1,853	.....	.....	.....	.....	197
.....	909	50	.....	.....	1,011	1,183	.....	.....	.....	740 3
.....	.....	58	.....	.....	.....	.....	.....	.....	.....	.....
68	2,817	240	.....	110	2,304	1,183	.....	.....	.....	648
.....
.....	1,883	8	.....	.....	2,100	.....	.....	.....	.....	50
804	6,832	120	.....	196	.....	14,082	.....	.....	.....	50
304	1,014	87	.....	.....	.....	696	68	.....	.....	61
7	800	50	.....	.....	.....	793	.....	.....	.....	2,008
80	877	30	.....	.....	.....	105	.....	.....	.....	78
30	870	24	.....	.....	.....	335	.....	.....	.....	36
10	874	12	.....	.....	.....	78	.....	.....	.....	45
.....
718	10,303	518	844	258	.....	10,042	48	.....	.....	5,000
2,006	23,058	2,720	10,000	12,467	20,307	1,44,404	850	.....	.....	7,114
.....
.....	4,818	5,163	20,008	10,075	35,854	1,11,728	8	.....	.....	20,003
.....	.....	221	.....	627	5,351	7,516	.....	.....	.....	973
.....	1,844	140	.....	126	.....	2,810	.....	.....	.....	945
.....	700	60	.....	.....	.....	1,253	.....	.....	.....	368
84	701	40	24	.....	.....	260	.....	.....	.....	103
.....	.....	.....	.....	.....	.....	42	.....	.....	.....	148
.....	714	80	.....	143	.....	300	.....	.....	.....	61
.....	274	30	.....	.....	.....	.....	.....	.....	.....	104
80	861	72	.....	47	2,805	.....	.....	.....	.....	1,375
8	848	77	.....	.....	.....	5,781	.....	.....	.....	1,020
.....	865	61	1,008	.....	.....	1,807	.....	.....	.....	1,353
.....	1,823	108	50	.....	.....	2,754	.....	.....	.....	1,350
.....	487	30	.....	.....	.....	480	.....	.....	.....	586
.....	208	41	.....	.....	.....	156	.....	.....	.....	100
50	891	36	.....	.....	.....	170	.....	.....	.....	140
.....	.....	24	.....	.....	.....	454	.....	.....	.....	.....
902	13,161	4,908	21,840	30,946	26,400	1,33,743	8	.....	.....	26,623
.....
80	5,008	284	388	928	2,487	4,754	.....	.....	.....	103
40	840	100	8,470	.....	1,822	.....	8	.....	.....	301
.....	838	41	500	.....	910	.....	.....	.....	.....	1,308
.....	.....	40	.....	.....	.....	678	.....	.....	.....	1,502
.....	600	30	.....	.....	86	603	.....	.....	.....	354
.....	338	81	5	.....	.....	142	.....	.....	.....	240
40	600	10	177	.....	.....	351	81	.....	.....	400
.....	590	6	.....	.....	.....	193	.....	.....	.....	50
.....	.....	87	.....	.....	.....	.....	.....	.....	.....	820
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
176	6,800	400	4,943	1,309	6,423	6,635	30	.....	.....	5,551
.....
8	2,147	65	.....	60	1,303	2,654	.....	.....	.....	5,423
8	607	30	.....	.....	.....	101	.....	.....	.....	1,370
.....	.....	.....	647	.....	.....	.....	.....	.....	.....	207
97	2,774	104	647	40	1,303	2,008	.....	.....	.....	5,385
.....
120	477	80	.....	131	271	.....	.....	.....	.....	308
828	61	.....	.....	71	.....	.....	.....	.....	.....	357
40	607	19	.....	.....	13	.....	.....	.....	.....	467
86	80	.....	.....	85	.....	.....	.....	.....	.....	213
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	74
888	1,942	100	.....	.....	273	371	.....	.....	.....	6,788
.....
108	5,417	880	.....	700	6,072	.....	.....	.....	.....	31,487
.....	8,480	811	.....	800	7,368	.....	.....	.....	.....	1,588
.....	1,705	120	.....	90	1,373	.....	.....	.....	.....	901
87	5,538	61	.....	105	600	.....	20	.....	.....	1,588
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,000
.....	11,398	718	.....	1,213	11,379	.....	.....	.....	.....	24,640
1,178	20,208	5,804	20,000	25,907	47,448	1,48,361	01	.....	.....	20,200

REMARKS.

FORM NO. II.—Statement showing the expenditure of the

NAME OF DISTRICT.	Serial number.	Name of Municipality.	PUBLIC HEALTH—contd.												
			(4)		Public Health—contd.	PUBLIC INSTRUCTION.		PUBLIC CONSTRUCTION.							
			Other measures.	Contributions to schools.		Establishment.	Public Works.	Other (new) works.	Other repairs.	Survey of land.	Other (printing, etc.)	Contributions to local or provincial funds.			
			Markets and abattoirs (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)	Public works (sanitation, drainage, etc.)
BURDWAN DIVISION.															
Howrah	1	Howrah	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	2	Bah	450	153	1,023	6,510	35,650	11,233	10,408			347			
		Total	450	153	1,023	6,510	35,650	11,233	10,408			347			
Roostly	3	Roostly and Chinsura.	450	817	5,801	6,510	41,800	11,243	10,408			864			
	4	Berhampore			800		983	11,649				1,485			
	5	Uttarpara			2,076		9,048					2,890			
	6	Baidyali			704		733					104			
	7	Shantinagar			21		113					73			
	8	Kotrang			710		112					270			
	9	Bansbaria			300		889					90			
	10	Johannabad					408					703			
		Total			578		408					8,763			
Burdwan	11	Burdwan	2	51	5,563	1,388	24,402	1,064				1,414			
	12	Culna			5,563	308	15,081					176			
	13	Culna			420		1,813	2,889				185			
	14	Danhat			572		775					140			
	15	Ranowange			404		1,094					140			
	16	Asansole			430							140			
		Total										1,950			
Bankura	17	Bankura	48		7,082	818	10,097	3,890				25			
	18	Beranpore			580	271	684					217			
	19	Bananpur			170	704	775					138			
		Total			45	1,370	756					380			
Barbham	20	Soory			102	2,541	540	2,550				550			
Midnapore	21	Midnapore	20				800					1,119		680	
	22	Tamluk			9,015		8,995				23				
	23	Chakla	200		367		749					619			
	24	Chandrapur	113	155	1,023		918	254				36			
	25	Manikpur			657		577					90			
	26	Kharai			720		137					90			
		Total				24	137					1,833		490	
		Divisional Total	595	713	18,677	24	6,864	259			23	1,833		490	
			1,052	1,712	32,904	9,238	96,322	15,480	10,408		23	8,888			
PRESIDENCY DIVISION.															

in Bengal during the year 1887-88.

[illegible]

FORM No. II.—Statement showing the expenditure of the

1	2	3	4	5	6	7						
NAME OF DISTRICT.	Serial number.	Name of Municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(a)	(b)
					Office establishment, Inspection, Recovery Magistrate's establishment, &c.	Collection of municipal taxes, including octroi (establishment, purchase of account books, &c.), &c. (repairs to outposts, &c.)	Fire establishment, other than those of fire-engine, &c.	Lighting establishment, purchase of lamps, oil, &c.	Police establishment (purchase of uniforms, &c. repairs to equipment, &c.)			
RAJSHAHY DIVISION.												
Darjeeling	66	Darjeeling	18,088	1,17,388	10,890	4,084		2,593		183	8,796	
	66	Kamrong	7,390	5,511	801	478		218		66	1,770	
		Total	25,478	1,22,899	20,091	4,562		2,773		249	10,566	
Majshaye	68	Rampore Baulah	2,854	70,708	2,043	1,906	94	707		878		
	68	Natore	8,979	11,028	757	586		501		97		
		Total	11,833	81,736	2,800	2,492	94	1,208		875		
Meerapore	67	Dinapore	1,039	30,058	1,416	600		644			1,008	
Patna	68	Patna	947	17,808	813	1,340		931		127		
	68	Seorahpore	801	18,963	835	863		637		75		
		Total	1,748	36,771	1,648	2,203		1,568		192		
Roga	70	Roga	685	11,027	610	335		370			1,400	
	71	Shorapore	701	8,083	495	249		570			500	
		Total	1,386	19,110	1,105	584		940			1,900	
Shorapore	72	Shorapore	5,400	15,080	1,111	808		505		47		
Shikarpoore	73	Jalpaiguri	5,308	12,814	993	879	112	642		60	847	
		Divisional Total	44,194	2,71,297	39,361	11,700	206	8,198		1,234	7,238	
DACCA DIVISION.												
	76	Dacca	9,978	1,25,028	6,110	6,855		3,136		429	408	
	76	Narsingpore	7,097	30,398	680	1,000		1,441		261	76	
		Total	17,075	1,55,426	6,790	7,855		4,577		690	536	
Madaripore	70	Madaripore	1,304	8,083	895	497	1	540		1		
	77	Madaripore	238	7,407	553	324		570			297	
		Total	1,542	15,490	1,448	780	1	600		1	297	
Naichitry	78	Naichitry	2,004	22,000	1,300	1,205		638		40	627	
Naichitry	79	Naichitry	1,807	1,900	36	354		233		6		
Peronopore	80	Jhalakati	223	2,371	300	225		405				
	81	Peronopore	9	4,408	353	353		359		83		
		Total	4,037	37,111	1,986	2,197		1,649		118	617	
Nasirabad	82	Nasirabad	785	18,370	845	709				43	216	
Nasirabad	83	Nasirabad	8,810	5,525	605	470		830		60	80	
Nasirabad	84	Nasirabad	933	7,002	818	535				49		
Nasirabad	85	Nasirabad	1,240	6,000	330	1,081				28		
Nasirabad	86	Nasirabad	103	5,708	471	400		304				
Nasirabad	87	Nasirabad	11	1,400	680	130						
Nasirabad	88	Nasirabad	537	3,082	40	1,190						
Nasirabad	89	Nasirabad										
		Total	6,618	48,570	3,230	5,008		674		178	609	
		Divisional Total	30,387	2,61,603	16,828	16,446	1	7,783		974	2,120	
CHITTAGONG DIVISION.												
	90	Chittagong Town	2,182	33,051	1,097	1,110		370		101		
	91	Cox's Bazar	927	2,908	208	225					845	
		Total	3,109	35,740	1,305	1,335		370			845	
	92</											

Municipalities in Bengal during the year 1887-88.

13					13	14	15			16
DEBT.					BALANCE AT CLOSE OF YEAR.					REMARKS.
Interest—	On account of	On account of	Deposits (including attached, commuted, &c.).	Advances (on account of departmental work, &c.).	Miscellaneous.	Total expenditure.	Deposits.	Actual municipal balance.	Total.	
On account of	On account of	On account of	On account of	On account of	On account of	On account of	On account of	On account of	On account of	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,104	8,701	.....	9,875	1,809	1,06,490	0	28,820	26,820	
.....	80	17	7,868	.....	8,128	5,138	
8,104	8,701	.....	9,885	1,978	1,16,788	6	31,648	31,654	
.....	8,740	1,775	86,001	.....	1,401	1,401	
.....	111	111	10,025	.....	3,681	3,681	
.....	8,740	1,884	38,024	.....	4,002	5,002	
.....	6,434	770	35,777	.....	887	887	
.....	1,360	110	17,001	325	1,639	1,456	
.....	185	145	14,916	80	17	67	
.....	186	1,190	81,317	175	1,740	1,881	
.....	101	1,830	11,848	.....	104	104	
.....	889	6,003	.....	783	783	
.....	100	1,830	389	.....	886	886	
.....	103	1,408	606	150	4,421	4,911	
.....	478	65	10,197	.....	5,085	4,985	
8,104	8,701	478	31,830	5,808	3,46,608	371	50,185	30,806	
.....	80	3,301	1,33,391	84	3,370	2,008	
.....	1,300	1,174	81,111	.....	6,094	6,894	
.....	80	4,801	6,738	84	9,468	9,467	
.....	209	10	8,907	00	800	449	
.....	8,913	.....	1,753	1,783	
.....	200	10	14,819	98	8,103	8,203	
.....	60	808	20,701	71	4,336	4,409	
.....	1	1,197	1,708	.....	1,708	1,708	
.....	87	8,600	84	.....	84	84	
.....	846	47	8,846	.....	808	808	
.....	230	887	30,848	71	6,781	6,802	
.....	148	648	18,007	.....	1,088	1,088	
.....	680	4,517	.....	4,848	4,848	
.....	116	4,731	5,003	.....	5,003	5,003	
.....	1,294	5,773	5,773	.....	5,141	5,141	
.....	887	5,141	170	.....	170	170	
.....	1,478	838	.....	838	838	
.....	3,178	8,846	.....	8,846	8,846	
.....	116	1,834	1,834	.....	18,483	18,483	
.....	864	6,730	9,064	104	51,798	81,978	
.....	108	808	84,180	.....	1,003	1,003	
.....	3,076	.....	900	900	
.....	190	808	50,848	.....	2,008	5,008	
.....	4,008	.....	3,978	5,978	
.....	311	277	10,891	848	688	1,338	
.....	3,478	85	6,848	.....	688	608	
.....	1,869	828	38,838	848	1,391	1,391	
.....	1,784	080	08,000	848	6,830	6,841	
.....	898	7,618	2,036	1,103	11,080	13,178	
.....	813	8,038	1,183	140	3,110	3,110	
.....	17,321	.....	7,740	7,850	
.....	800	10,840	8,708	1,878	16,818	16,190	
.....	81	7,140	1,780	178	78	84	
.....	60,480	.....	9,807	8,307	
.....	3,178	.....	1,887	1,887	
.....	2,140	.....	.....	.....
.....	81	8,117	1,780	178	4,440	6,878	
.....	30,744	178	.....	.....
.....	1,083	.....	308	308	
.....	2,180	.....	187	187	
.....	870	.....	1,277	1,277	
.....	21,107	.....	8,007	8,178	
.....	1,377	.....	.....	.....

NAME OF DISTRICT.	Serial number.	Name of municipality.	Balance from previous year.	Income during the year.	GENERAL ESTABLISHMENT.		PUBLIC SAFETY.				(c)	(d)
					Office establishment, inspection, & other establishments, &c.	Collection of municipal taxes and other dues, purchase of accounts, books, paper, mowing, &c., repair to outposts, &c.	Fire (establishment, purchase of fire-engines, ladders, &c.).	Lighting (establishment, purchase of lamps, oil, &c.).	Police (establishment, purchase of clothing, horses, &c., repair to outposts, &c.).	Registration of births and deaths.			Buildings and other works (establishment, purchase of materials, &c.).
PATNA DIVISION—contd.												
	109	Moniferepore ...	83	35,808	6,881	...	...	...	727	...	...	...
	110	Hajipore ...	861	5,375	497	...	...	...	534	...	...	...
	111	Lajpore ...	1,292	5,368	879	...	...	...	508	...	...	...
	112	Sitamarkhi ...	1,084	5,126	177	...	...	...	...	...	...	...
		Total ...	3,250	45,731	7,134	1,188	...	...	3,019	...	110	717
	113	Durbhanga ...	4,108	33,215	1,811	1,789	...	...	1,744	...	825	1,620
	114	Boerab ...	798	4,735	786	574	...	...	120	...	...	4
	115	Madhubani ...	789	9,260	585	...	...	...	...	...	...	...
		Total ...	5,695	47,544	3,082	2,544	...	...	1,874	...	825	2,676
	116	Chupra ...	10,000	51,890	2,088	1,898	...	...	5,051	...	88	...
	117	Revengauna ...	4,743	9,884	584	790	...	...	...	...	...	...
	118	Sewan ...	1,595	5,754	440	...	...	...	...	...	...	...
		Total ...	17,098	68,444	4,946	2,540	...	...	5,701	...	90	...
	119	Motihari ...	798	10,845	108	1,008	...	...	...	...	120	1,844
	120	Bettiah ...	1,519	10,780	405	...	...	...	...	...	...	...
		Total ...	2,977	21,083	807	1,711	...	...	...	...	...	...
		Divisional Total ...	57,453	4,62,696	35,194	23,028	...	...	23,715	...	1,273	12,625
BRASHPUR DIVISION.												
	121	Monghyr ...	4,081	40,838	1,700	1,840	...	...	1,053	...	...	1,814
	122	Jamshilpore ...	3,907	14,841	1,394	...	...	...	...	...	...	...
	123	Jamui ...	816	4,355	809	554	...	...	...	...	...	...
		Total ...	7,874	59,831	3,401	3,101	...	...	1,053	...	...	1,647
	124	Rhamphore ...	5,318	75,856	3,287	3,821	...	...	615	...	...	...
	125	Colgung ...	2,560	4,255	501	502	...	...	101	...	...	...
		Total ...	5,188	80,840	3,688	3,123	...	...	805	...	...	...
	126	Purneah ...	3,725	19,720	1,833	1,058	...	...	654	...	...	...
	127	Khalangpore ...	90	1,908	184	180	...	...	...	...	...	...
		Total ...	3,811	21,458	1,917	1,108	...	...	654	...	...	...
	128	English Bazar ...	440	11,748	1,571	570	...	...	...	...	...	...
	129	Old Maidah ...	547	3,073	387	341	...	...	...	...	...	...
		Total ...	1,007	14,818	1,608	617	...	...	...	...	...	...
	130	Dangtur ...	5,594	5,897	105	523	...	...	505	...	...	...
	131	Shahpore ...	41	5,895	812	759	...	...	518	...	...	...
		Total ...	4,705	14,400	1,017	1,558	...	...	680	...	...	...
		Divisional Total ...	23,688	1,91,644	11,461	9,587	...	...	3,120	...	1,140	8,897
ORISSA DIVISION.												
	132	Cuttack, including cantonment.	6,000	61,484	1,748	3,451	...	...	3,594	...	...	...
	133	Jajpore ...	86	2,345	94	520	...	...	...	...	...	...
	134	Khandrapore ...	490	7,978	331	1,168	...	...	...	...	...	...
		Total ...	6,608	69,718	1,915	5,093	...	...	3,854	...	...	...
	135	Pocore ...	1,285	34,700	1,806	1,250	...	...	2,948	...	...	...
	136	Balasore ...	9,080	12,867	441	1,190	...	...	860	...	...	...
		Divisional Total ...	10,828	90,734	3,911	7,548	...	...	6,403	...	...	...
KHOA WASOPUR DIVISION.												
	137	Hazaribagh ...	...	10,728	395	595	...	...	...	...	...	...
	138	Chatra ...	1,201	1,778	432	...	...	...	...	...	...	...
		Total ...	1,201	15,296	727	1,544	...	...	...	...	...	...
	139	Ranchi ...	461	16,101	1,116	470	...	...	608	...	...	...
	140	Parulla ...	3,071	8,497	1,328	500	...	...	...	...	...	...
		Total ...	4,772	3,776	680	1,47	...	...	...	...	...	...
		Divisional Total ...	4,940	46,052	3,961	3,616	...	...	...	...	...	...

Expenditure in Bengal during the year 1887-88.

PUBLIC HEALTH.									
(c)	(d)	(e)	(f)	(g)	(h)	(i)			(j)
Registries (no. mactes, dispensaries, &c.).	Maintenance of medical institutions (dispensaries, hospitals, &c.).	Vaccination (establishment).	Water works (establishment, repairs).	Road-making (establishment, purchase of materials, repairs, &c.).	Road-clearing (establishment, purchase and repair of plant, &c.).	Conservancy.			Drainage works (establishment, repairs).
						Establishment of drains, purchase of materials, carrying night-soil, &c.	Salutary, &c. of drains or over-sewerage.	Remission of cess.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
148	5,790	196		2,129		5,689			46
86	1,170	63		29		578			191
88	1,186	63		3		559			230
275	6,090	368		2,150		5,906			
114	2,063	277		781		7,083			160
180	900	31		87		966			84
1,178	9,387	58		129		1,213			304
1,467	5,300	364		518	180	9,102			
615	10,004	397		1,841	4,094	8,882			2,300
80	1,397	192	03	858		7,777			146
80	264	104	3	3		978			1,364
605	11,806	680	06	5,489	4,094	11,804			4,608
408	1,867	48		55		1,637			5
	5,901	210			1,189	168			2,808
408	6,818	258		85	1,119	1,705			1,610
6,387	68,273	2,332	90	13,231	36,608	61,647		30	9,900
1	7,457	473			3,410	9,440			1,067
	751	232		946	1,708	4,198			651
1	7,548	750		240	5,468	13,038			1,518
254	8,241	167	16,193	40	5,589	8,808			91
110	649	67			181	358			
364	2,800	214	16,198	40	5,780	9,114			91
906	1,018	167			2,097	183			146
	80	24				130			
906	1,098	191			2,027	338			146
945	1,979	308				1,663			60
	809	58				348			120
945	2,108	180				1,718			200
126	1,978	62		83	1,386				450
990	861	130	5			5,410			
975	2,134	188	8	83	1,566	8,410			450
1,919	16,948	1,518	16,198	847	14,851	26,508			5,308
104	851	738		1,198	8,146	1,460			8,067
308	283	21	83	20		480			221
	801	3				385			
406	1,865	787	83	1,226	8,140	2,325			8,308
66	8,006	98	338			15,008			878
	900	227				8,083			823
404	8,970	1,078	408	1,224	8,140	20,380			4,700
903	1,340	96		50	3,228		6		901
105	611	84			798	619			610
907	2,151	190		50	4,090	818	6		1,361
66	1,380	90			8,170	1,068	10		140
1,018	1,791	180			1,040				84
126	590	80			718				
1,668	2,721	460		80	9,708	3,466	18		1,638
21,913	2,17,496	16,978	68,728	68,658	1,76,088	3,16,121	849	26	1,50,897

BENARAS.

FORM No. II.—Statement showing the expenditure of the

NAME OF DISTRICT.	Serial number.	Name of municipality.	PUBLIC HEALTH—contd.		PUBLIC INSTRUCTION.	PUBLIC CONVENIENCE.						Contribution to local or provincial funds.	
			(A)			PUBLIC WORKS.							
			Other measures.			Public Works.				Survey of land.	Other charges (printing, research, &c.).		
			Sanitation and drainage (sanitation, sewerage, contingencies).	Public garden (establishment, purchase of land, purchase of well, repair of bullocks, &c.).		Establishment.	Construction and maintenance of roads.	Other (new) works.	Other repairs.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			
PATNA DIVISION—contd.													
	109	Manikpur ...	7	...	614	798	8,440	...	...	...	...
	110	Balpur ...	...	...	175	144	313	...	...	...	...
	111	Lalganga ...	...	...	144	...	1,379	...	...	...	...
	112	Shikhar ...	...	...	31	...	418	...	...	...	...
		Total ...	7	...	954	936	10,531	...	1,708	...	...
	113	Darbhanga ...	458	...	1,320	978	6,446	...	...	...	...
	114	Boeroh ...	...	...	791	...	497	...	...	...	...
	115	Madhubani ...	278	15	290	...	634	...	175	...	...
		Total ...	736	15	2,371	972	7,777	...	175	...	...
	116	Chopra ...	1,281	8,904	1,282	1,165	3,318	...	...	...	...
	117	Kevluranga ...	...	...	1,104	...	1,501	...	...	...	...
	118	Kewani ...	...	...	445	...	785	...	...	...	...
		Total ...	1,281	8,904	2,921	1,165	5,113	...	...	...	...
	119	Motihari ...	439	...	344	...	1,000	...	...	...	...
	120	Settiah ...	...	...	880	210	869	...	...	...	...
		Total ...	439	...	933	210	1,679	...	...	...	...
		Divisional Total ...	3,006	8,001	13,808	4,843	66,436	871	13,680	310	10,847		
SHAHUPUR DIVISION.													
	121	Monghyr ...	211	943	1,883	1,023	6,198	...	...	...	...
	122	Jamulpore ...	...	...	1,803	...	734	...	...	...	...
	123	Jamui ...	...	...	306	...	301	...	104	...	...
		Total ...	211	1,290	1,843	2,338	7,233	...	104	...	...
	124	Shahpur ...	106	1,000	510	...	18,304	231	211	...	...
	125	Colgaug ...	...	...	255	...	460	...	...	...	...
		Total ...	106	1,000	765	3,619	12,037	231	211	...	...
	126	Purneah ...	1	...	92	1,420	4,369	2,006	88	...	...
	127	Kishanganj ...	...	...	60	...	745	...	...	...	...
		Total ...	1	...	152	1,499	5,101	2,936	88	...	...
	128	English Bazar ...	...	168	1,285	...	3,903	...	...	...	...
	129	Old Malah ...	...	...	348	181	303	...	...	...	...
		Total ...	...	168	1,283	181	3,336	...	...	...	...
	130	Deogir ...	...	...	234	...	441	...	...	...	...
	131	Shahganj ...	...	...	...	...	461	...	...	...	...
		Total ...	...	...	234	...	849	...	...	...	...
		Divisional Total ...	277	2,532	4,817	7,767	29,227	3,167	407	...	...
ORISSA DIVISION.													
	132	Cuttack, including cantonment.	478	154	1,768	...	5,638	456	850	106	779		
	133	Jajpur ...	...	...	890	...	123	...	...	...	...
	134	Kandrapur ...	...	166	813	...	2,307	...	...	...	...
		Total ...	478	310	3,173	...	7,968	456	918	106	1,198		
	135	Poore ...	...	70	794	...	5,365	...	...	...	...
	136	Balasore ...	...	147	474	...	8,712	...	...	...	...
		Divisional Total ...	696	827	4,441	780	18,419	456	1,631	106	2,430		
ORISSA NAAGPUR DIVISION.													
	137	Hazaribagh ...	183	...	424	...	281	...	...	...	...
	138	Chatra ...	...	...	860	...	1,494	...	...	...	...
		Total ...	183	...	1,284	...	2,355	...	...	...	...
	139	Ranchi ...	...	...	120	...	5,400	...	...	...	...
	140	Purulia ...	...	...	479	...	461	...	...	...	...
		Divisional Total ...	...	...	1,284	...	6,400	...	...	...	...
		GRAND TOTAL ...	2,306	17,394	1,38,804	76,040	4,44,938	48,380	27,547	721	60,117		

Municipalities in Bengal during the year 1887-88.

12					13	14	15	16		
DEBT.					Miscellaneous.	Total expenditure.	BALANCE AT CLOSE OF YEAR.			REMARKS.
Interest.		Deposits (salaries attached, contractors, &c.).	Advances (on account of departmental works, &c.).	Deposits.			Actual municipal balance.	Total.		
On account of last year.	On account of current year.									
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
.....	75	5,010	33,097	.....	1,304	1,304	
.....	6,224	.....	680	680	
.....	20	.....	4,092	.....	116	118	
.....	5,198	.....	1,014	1,016	
.....	101	3,010	45,471	.....	4,654	4,656	
.....	
.....	137	4,974	680	137	2,154	2,311	
.....	138	.....	672	678	
.....	832	.....	4,920	.....	2,007	2,007	
.....	48	.....	.....	.....
.....	137	5,305	846	137	4,913	5,040	
.....	
.....	798	12,856	61,312	.....	1,319	1,319	
.....	10,016	3,000	1,841	4,611	
.....	6,008	.....	2,388	2,392	
.....	785	13,790	77,236	8,000	5,903	8,313	
.....	
.....	946	1,411	11,826	.....	206	308	
.....	100	136	30,998	.....	1,105	1,108	
.....	
.....	1,045	1,567	32,391	.....	1,469	1,469	
.....	
.....	654	38,764	26,636	4,021	45,137	47,808	
.....	
.....	
.....	51	.....	987	.....	3,300	3,300	
.....	8	.....	12,534	18	5,306	5,384	
.....	5,915	1	1,280	1,286	
.....	56	1,874	1,061	19	10,001	10,110	
.....	
.....	347	5,883	27	147	14,213	14,360	
.....	398	101	8,076	180	7,460	1,779	
.....	789	3,644	68	267	15,872	16,139	
.....	
.....	1,738	.....	41	.....	4,584	4,814	
.....	54	.....	432	.....
.....	1,732	168	20,117	10	8,330	5,546	
.....	
.....	601	480	225	283	1,069	1,303	
.....	277	94	320	414	
.....	601	480	508	377	1,389	1,766	
.....	
.....	531	.....	8,860	.....	5,201	5,201	
.....	60	.....	6,933	.....	1,701	1,701	
.....	
.....	601	49	13,103	.....	7,003	7,003	
.....	1,439	7,321	2,375	673	39,650	40,383	
.....	
.....	3,393	5,377	44,306	.....	5,394	3,394	
.....	
474	129	1,730	2,503	.....	487	487	
.....	8,115	.....	324	324	
476	122	5,034	5,394	.....	4,106	4,106	
.....	
.....	387	759	.....	1,338	5,612	5,860	
.....	
.....	700	167	14,340	.....	508	693	
474	608	6,483	5,461	1,338	7,310	8,548	
.....	
.....	48	.....	387	8	717	738	
.....	1,158	1,135	
.....	65	100	808	0	1,846	1,850	
.....	
.....	1,708	8	13,874	.....	8,689	2,677	
.....	
.....	132	.....	1,648	225	1,113	1,237	
.....	
.....	106	138	2,709	.....	5,044	2,044	
.....	
.....	306	1,907	1,374	854	7,688	7,688	
.....	
13,000	616	11,808	46,108	2,84,488	99,098	29,35,354	88,051	2,80,308	4,58,389	

